

T O W N O F



H A R W I C H

*Harwich, Massachusetts
02645*

To: Board of Selectmen, School Committee, Finance Committee, Capital Outlay Committee, Water Commission and Department Heads

From: Finance Team- Town Administrator James Merriam, Finance Director David Ryan, Deputy Assessor David Scannell, Assistant Town Administrator Nan Balmer, Treasurer- Collector Mary McIsaac, School Superintendent Carolyn Cragin and School Business Manager Christine Suckow

Date: September 19, 2011

Re: Five Year Financial Plan FY 2013-2017

The Finance Team presents to you the updated five year plan, which depicts the fiscal health of the community over a longer period than the annual budget process. The plan provides our elected and appointed policy makers with the time to step back and reflect upon current trends in the economy, as well as policies which impact our local community from national, state and local leaders. The plan will highlight changes in tax and non tax revenues, and also trends in spending priorities. All of the information provided should be digested to determine which programs ought to be retained, enhanced or reduced.

FY 12 Budget

We presented the annual Budget to Town Meeting in the first week of May based upon the House of Representatives' vote on Local Aid. After Town Meeting, there were subsequent Legislative votes leading ultimately to passage of a State Budget on or about July 1st. Since State revenues came in better than projected, Governor Patrick and the Legislature have committed to distributing an additional \$65 million in Unrestricted Aid this October that is currently not included in State Aid receipts. This additional Unrestricted Aid should become available to re-balance, (since we currently have a \$19,181 deficit) prior to setting the FY 12 actual tax rate in December and mailing the third quarter actual, not estimated, tax bills just prior to January 1st.

In anticipation of the start of the Monomoy Regional School District on July 1st, 2012, the Finance Team has had to identify School Department revenues and expenses imbedded in the FY 12 municipal budget for the distinct purpose of transferring those line items to the new Regional School District for FY 13.

SOURCES AND USES

For FY 13, we show a \$700,000 + deficit, for FY 14, a 900,000 + deficit based upon all of the assumptions presented. However, starting in FY 15, the first year of the Monomoy consolidation of two high schools and two middle schools into one each, the projected savings of \$3.86 million for the district creates a \$1.794 million surplus for Harwich. The FY 15 savings will be split according to Foundation enrollment as established by the Regional Agreement, and currently estimated at 72 % for Harwich. (The savings assume \$2.0 million in reduced personnel costs and \$976,000 in employee benefit reductions.) For FY 15 and FY 16, we show a surplus and for FY 17, a small deficit.

PROJECTED REVENUES

Property Tax

For FY 12, the Property tax represents approximately 71 % of the Town's total General Fund revenue. The levy has been increasing by the statutory allowed 2.5% plus growth and any general, capital or debt exclusions approved by the election ballot. The 2.5% allowed for FY 2013 is projected to generate \$833,183 in new property tax revenue. This allowable statutory increase in revenue is the subject of the Selectmen's stated FY 12 goals of potentially limiting the levy to less than what is allowed by law. The plan indicates that even with applying the full 2.5% levy increase in FY 13, there will be a half million dollar deficit to overcome.

Growth from new construction is projected to decrease from \$200,000 in FY 12 to \$175,000 in FY 13 based upon recent building permit activity.

State Aid

Gross State Aid Receipts is projected to decrease in FY 13 from \$2.4million to \$568k with the transfer of Chapter 70 School Aid, Charter Tuition reimbursement and School Lunch Aid to the Monomoy Regional School district. Municipal accounts have been level funded. Net state aid is projected to be negative \$ 25,566, which is a decrease of \$107,581 from the previous year. Cumulatively, we will have lost \$749,992 in net State Aid since FY 09.

We should not anticipate a recovery of Local Aid anytime soon, given the fact that Congress cut programs to local government as part of the Budget Control Act of 2011. A second round of Federal cuts is expected later this year from the Joint Select Committee on Deficit Reduction, or cuts of \$1.2 trillion will be imposed automatically. It is clear that Federal Budget reductions will have a direct impact upon State and local governments throughout the nation.

The State Legislature is currently in the process of approving a Casino bill which calls for 25% of generated revenue to be retained by the Commonwealth and redistributed to the Cities and Towns. The Cape Chamber of Commerce fears that three new gambling resorts may in fact, have a negative impact upon Cape Cod tourism. For this purpose, casino revenue has not been factored into these Local Aid projections.

Local Receipts

\$220k was received in new meals tax revenue in FY 11, which represented 10 months of collections. The Department of Revenue projects that Harwich will receive \$276k for 12 months of meals tax collections starting in FY 12. Local Receipts have been deliberately estimated to be as close as possible to actual projected receipts to balance the budget, but to the detriment of generating Free Cash to fund future Capital projects. Investment revenue remains paltry due to record low interest rates. However, tax title and deferred taxes redeemed is up \$170k over FY 11 because of the concerted efforts of Treasurer Mary McIsaac and Real Estate Attorney Mike Ford. With the anticipated installation of solar panels at the former landfill site scheduled for December 2012, projected new revenue from a Cape and Vineyard Electric Cooperative lease of \$150,000 is included in Local Receipts commencing in FY 13 and \$300,000 for each succeeding year. The question to be answered by NSTAR is whether we need to budget for \$300,000 in additional electricity charges and \$600,000 in Local receipts or budget just the \$300,000 net.

Our Waste disposal contract with SEMASS expires at the end of 2014 and a county-wide evaluation is underway to determine the Cape's best disposal methods. The outcome of the process is projected to increase both tipping fees and offsetting transfer station fees to market levels, neither of which has been included in this five year projection. It is expected that transfer station fees will be set at levels to offset the increased disposal costs.

Other Available Funds

IN FY 09 and 10, Waterways budgeted revenues were not realized, causing a fund deficit which was adjusted in FY 12 and will be further adjusted in FY 13. The \$59k annual Library grant has been fully paid, which aligns with the 15 year bond issue for the Brooks Library which is also fully paid in FY 12. Land Bank Debt has declined to \$760k for FY 13, which is fully paid by Community Preservation Act funds. The State share of CPA funds remains at approximately 30% match due to fewer property transfers generating deed excise tax to the MA Registry of Deeds and a greater number of communities accepting the Act to share the deed excise revenue. Overlay Reserve, whose source is Overlay Surplus as declared by the Board of Assessors, has historically provided \$100,000 of revenue annually. However, since the Overlay Account has not grown above \$400,000 annually to address Exemptions for Blind, Elderly and Veterans as well as Abatements, there is a shrinking amount for the Board to declare as surplus. We have projected a declining amount available for Overlay Surplus starting in FY 16.

With McGuerty Road approval for \$162k of private road betterments, revenue is included to offset debt costs to pay for improvements. The Allen Harbor debt and betterments will be included after the Board of Selectmen's vote to issue the betterments and award the dredging contract. We are currently waiting for the Army Corps of engineers permit for deep ocean disposal.

Stabilization / Free Cash

May Town Meeting voted to add \$75,000 in new revenue to the Stabilization Fund. There is \$981,000 in the Harwich Stabilization Fund which can be used for any lawful purpose

with a two-thirds vote of Town Meeting. This amount represents 2% of projected town expenditures in FY 12. Finance Director Ryan has closed the FY 11 books and will be seeking the Department of Revenue's approval of Free Cash effective July 1, 2011. He anticipates a very modest sum of approximately \$200k to be approved. Since Free Cash has been the Town's primary funding source for Capital Projects, the minimal Free Cash available will easily lead toward further under-funding of our Capital assets, as has been the case in building maintenance, unless a concerted effort to adopt a Capital funding strategy is adopted. Any commitment of General Fund resources for Capital funding, unless Capital excluded, will reduce Operating funds and programs.

PROJECTED EXPENDITURES

With minimal general inflation and a stubborn economic recovery, Harwich municipal salary and wage increases are projected at 3.0% for each of 5 years , including all steps and longevity payments. During the tenure of School Superintendent Cragin and Town Administrator Merriam, they and their respective boards have worked strenuously to provide equity in cost of living adjustments for school and municipal employees based upon the Town's ability to pay.

A summary of FY 12 municipal budgeted employee compensation is attached as Exhibit A and no cola has been budgeted. A one percent increase on an \$11.9 million municipal employee wage base is \$119,600. Expenses are held to a constant increase each year of 2%. The Consumer Price Index –All urban consumers from the Bureau of Labor Statistics over the past 10 years remains at an average of 2.3% annually.

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2001	3.7	3.5	2.9	3.3	3.6	3.2	2.7	2.7	2.6	2.1	1.9	1.6	2.8	3.4	2.2
2002	1.1	1.1	1.5	1.6	1.2	1.1	1.5	1.8	1.5	2.0	2.2	2.4	1.6	1.3	1.9
2003	2.6	3.0	3.0	2.2	2.1	2.1	2.1	2.2	2.3	2.0	1.8	1.9	2.3	2.5	2.0
2004	1.9	1.7	1.7	2.3	3.1	3.3	3.0	2.7	2.5	3.2	3.5	3.3	2.7	2.3	3.0
2005	3.0	3.0	3.1	3.5	2.8	2.5	3.2	3.6	4.7	4.3	3.5	3.4	3.4	3.0	3.8
2006	4.0	3.6	3.4	3.5	4.2	4.3	4.1	3.8	2.1	1.3	2.0	2.5	3.2	3.8	2.6
2007	2.1	2.4	2.8	2.6	2.7	2.7	2.4	2.0	2.8	3.5	4.3	4.1	2.8	2.5	3.1
2008	4.3	4.0	4.0	3.9	4.2	5.0	5.6	5.4	4.9	3.7	1.1	0.1	3.8	4.2	3.4
2009	0.0	0.2	-0.4	-0.7	-1.3	-1.4	-2.1	-1.5	-1.3	-0.2	1.8	2.7	-0.4	-0.6	-0.1
2010	2.6	2.1	2.3	2.2	2.0	1.1	1.2	1.1	1.1	1.2	1.1	1.5	1.6	2.1	1.2
2011	1.6	2.1	2.7	3.2	3.6	3.6	3.6							2.8	

Projected annual operating expenses include a minimal \$20k for Repairs to public buildings and \$90k for annual replacements of Police Cruisers.

The Harwich School Budget has been deleted starting in FY 13 and a new Monomoy Regional School District Assessment has been inserted. All Harwich School Department expenses imbedded in the State Aid charges for School Choice and Charter have been transferred to the Monomoy Regional School District. Likewise, School indirect costs, ie; employee benefits and insurances have been identified in separate line items for FY 12 and transferred to the Monomoy Regional School District starting in FY 13.

A new CVEC charge for electricity for which we have committed to purchase from electricity generated from the solar panels at the landfill is included in the departmental expenses, waiting for NSTAR's decision how to invoice. The Emergency

Telecommunications Budget is funded in the out years based upon the current staffing configuration. However, a Barnstable County Dispatch Study is due to be completed in September with potential savings expected from regional sharing agreements.

FIXED COSTS

Barnstable County Retirement Board

The total Barnstable County FY 12 appropriation is \$43,831,192 which was adopted under the provisions of MGL Chapter 32, Section 22D, including a pension reserve of \$1,999,512 applied to the unfunded actuarial liability and removal of the \$30,000 cap. Each unit's proportional share of the total appropriation is based on a percentage of total covered payroll for each unit versus the total covered for all units in the system. Covered payroll is the annual regular compensation reported by each unit for those employees who are members of the system as of September 30, 2010. Remember that in last year's Municipal Relief Act, the full funding pension schedule was extended from FY 2028 by an additional 10 years which resulted in a reduction of annual payments..

Harwich's FY 12 pension fund share is 6.01%, our pension fund appropriation is \$2,424,089 plus \$120,159 for pension reserve fund appropriation and a discount \$48,484 to \$2,495,764 when paid in one payment on July 1st.

County Administrator Mark Zielinski has recommended a 6% annual budget increase for FY 13-15. He did not offer a recommendation for FY 16-17, but we have budgeted FY 16 and FY 17 at 7% for annual increases since the actual pension assessment will be partially dependent upon investment returns. .

Currently, there are 90 active School non-teacher employees who contribute to Barnstable County Retirement. Effective July 1, 2012, their pension assessments will be transferred to the Monomoy Regional School District.

Employee Health Insurance

The Massachusetts Legislature passed municipal health insurance reform through the 2012 Budget bill and Chapter 69 of the Acts of 2011 which changed Chapter 32B. It primarily removed the requirement to follow the Chapter 150E bargaining process in order to make benefit changes. The reform will be to make plan design changes to deductibles and co-pays at levels equivalent to the Group Insurance Commission's "Benchmark Plan", or Tufts Navigator plan. The law requires that participants "mitigate, moderate or cap the impact of these changes for subscribers, including retirees, low income subscribers and subscribers with high out- of -pocket health care costs who would otherwise be disproportionately affected." The anticipated response of participating employers to this 25% of total first year savings is the creation of Health Reimbursement Arrangements (HRA) which provides employees /retirees with reimbursement for designated uninsured medical expenses, accessed by debit cards.

The Cape Cod Municipal Health Group, representing 52 employer units, has worked diligently to implement the law effective FY 13. Blue Cross and Harvard Pilgrim have already provided some preliminary plans with the higher co-pays and deductibles. The Board of Directors has taken straw votes supporting the conversion of existing plans to the GIC benchmark plans. Once the new plans are priced, we will calculate the savings and commence the implementation process by seeking your Board's vote.

The Health Insurance budget has been segmented into six line items for FY 12;

	<u># of subscribers</u>	<u>budgeted amount</u>
Active Municipal,	157	\$2,132,508
Retired municipal,	139	804,312
Active Water,	14	174,288
Retired Water,	9	62,544
Active Schools	180	2,399,244
Retired Schools	. 152	<u>979,740</u>
TOTALS	651	\$6,552,636

For FY 13, active School Health Insurance has been transferred to Monomoy as part of the MRSD assessment. The Town will continue to budget for active and retired municipal employees, active and retired Water Department employees and School retirees who have retired by June 30, 2012.

Applying the GIC Tufts Navigator FY 12 rates plus 10% for FY 13, we estimate that the municipal costs for 473 subscribers will be \$3,794,949 and \$2,098,107 for 180 active School employees as part of the MRSD. Furthermore, with an anticipated positive Board vote to implement reform savings, we have also retained \$200,000 in first year savings to fund employee Health Re-imbursement Accounts for one year. Subject to the new expedited health reform labor negotiation process in FY 12, there may be no increase in health care costs from FY 12 to FY 13 after which an 8% increase is projected in future years.

Harwich Town Meeting adopted MGL Chapter 32B, section 18 which required all Medicare eligible retirees to be transferred from active plans to the Medicare plans. Effective July 1, 2011, 18 transfers to Medicare plans will, at a minimum, save the Town approximately \$89,000 in FY 12. This savings will grow over time as retirees turn age 65 and transfer to the Medicare plans.

State and County Assessments

Once again we assume the statutory 2.5% increase in County and State assessments for municipal charges. The largest accounts are for School Tuition assessments for Choice out and Charter have been transferred to the MRSD. The Lighthouse Charter School Director has confirmed that their plans are to proceed with conversion of the Cinema property.

Schools

The new Monomoy Regional School Committee will present its first budget to Harwich and Chatham Town Meetings next May for FY 13. (See Appendix B) The combination of two very strong but independent small school districts into one regional K-12 School District will provide our communities' youth with an exceptional learning environment and enhance our communities' desirability as a place to live and raise children.

Our assessment projections are based upon consultant Mark Abrahams October 2010 Financial Analysis Workbook for the Chatham Harwich Regional School District using

the format tables for FY 10 actual budget, forwarded to current FY 12, then inflated by 2.5% each year thereafter.

With Harwich and Chatham voters anticipated approval of a new Monomoy 700 student High School, opening is planned for September 2014 (FY 15). The first phase for the two Town Meetings will be to appropriate \$2.0 million to retain an Owner's Project Manager (OPM) and to hire an architect to take the model school through schematic design. Harwich's share of the \$2.0m is estimated to be \$1.44m and MSBA is committing to reimburse approximately 36% within two weeks of submittal. The second phase will be to appropriate the balance of the project, at which time MSBA is expected to reimburse the MRSD approximately 49% of the total project cost, inclusive of the first phase. Consolidating the two school systems into one high school and one middle school for FY 15 results in an estimated \$4.125 million in operating budget savings according to the Abrahams workbook, and the savings have been applied to reduce the MRSD assessments accordingly. Two million of those savings are attributed to salary reductions and another million to associated employee benefit reductions.

We note that the Abrahams workbook assumed a \$9.6 million renovation to the Chatham High School/ Middle School. With the Massachusetts School Building Authority anticipated approval of the 700 student new High School including an eighth grade configuration, the Chatham HS/MS renovation can be substantially scaled back, reducing Harwich's first year annual debt payments by an estimated \$500k. In the Regional Agreement, Harwich agreed to pay a portion of the existing Chatham High School /Middle School debt based upon the proportion of Harwich students matriculating in that building.

A further clarification of rights of school employees in regional districts is warranted. MGL Ch. 71, section 42B dictates that certified teachers and those with professional teacher status (tenured) are guaranteed positions with same status in the regional district. They shall also not receive compensation less than the received prior to regionalization. This should dispel the myth that the statute requires raising compensation or benefits to those of the higher paid district, especially if one district has higher wages and the other has higher benefits.

Municipal budgets for unemployment and workers compensation will also be reduced as these school employee related costs are transferred to the MRSD.

Capital Budget

The Capital Outlay Committee sponsored a Charter amendment to remove the confusing language which requires submission of two plans to Town Meeting. The first plan requires a new seventh year added and current year deletion only, but no amendments. The second plan submittal requires a new updated seven year plan with amendments. The Charter change will allow the submission of the one updated seven year plan with amendments.

Financing the Capital Plan has become extremely challenging. The Selectmen's policy of funding the Operating Budget with recurring revenues and Capital Plan with non-recurring revenues is sound, except that non-recurring revenues (primarily Free Cash) are

shrinking because service levels have been retained in the face of declining Local Aid and flat Local Receipts. Future Capital Projects will require alternative funding sources, including debt, fee based revenue or Legislative amendments to the Community Preservation Act. Given the limited Free Cash available, the key policy consideration will be to not defer Capital investment in our infrastructure, but to find the resources to pay for such investments. Unfortunately, the Town has not recognized the long term impact of under-funding its building maintenance program.

Our three Ambulances are on a replacement schedule every other year, funded by community supported Capital Overrides. Harwich has been supporting Capital overrides for replacing Fire apparatus, with a pumper scheduled for FY 14. Police cruisers have been funded in both the operating budget and separately funded, depending on the identified revenue source. For the five year plan, cruisers are found in the operating budget.

The Route 137 Road reconstruction project has been designed and permitted, with public bids due to Mass DOT by October 25th. In this instance, the Town's payment of design fees and local contribution of \$500k in Chapter 90 funds toward construction will yield a \$6 million dollar Federal/ State funded project.

One recent model of public private partnership is the Dredging of Allen Harbor. Recognizing the value of this wonderful asset and dire need to dredge, a partnership was formed to share the capital costs between the Town, the abutters and those who directly receive a benefit, the boat owners.

Harwich currently has a backlog of deferred capital projects in its waterways which in a recent study totaled \$7 million. A new Water Sheet Engineering/ Planning contract has been issued to Vine Associates to study Saquatucket and Wychmere Harbors. There is great anticipation that the study will identify better layouts of docks and piers, moorings and abutting land uses. We can anticipate new costs associated with Vine's recommendations and a new challenge how to fund them. One highly successful program has been the Selectmen's Beach Nourishment Policy in which our harbor and river channels are dredged, either with town funds with the sand deposited on public beaches or with private funds and sand deposited on private beaches. This program, further enhanced by not requiring private property owners to secure ConCom Notice of Intents, has been a clear winner in expanding the volume of sand removed and beaches nourished.

Our next large capital project will be the vote to appropriate approximately \$50-60m in funds for the new Monomoy Regional High School, with the Massachusetts School Building Authority paying for approximately half the cost and the balance shared proportionately with Chatham based on projected student enrollments of each town.

The Water Quality Task Force (WQTF) is moving forward with its recommendations to address excess nitrogen in our embayments and phosphorus in our fresh waters through a long term phased sewerage project. The Massachusetts Estuary Studies have identified total maximum daily loads (TMDL's) for Pleasant Bay and the three harbors, but not yet

for Herring River. Camp Dresser and McKee, our consultant has provided Harwich with some preliminary options and costs for design and construction of sewer treatment and sewer trunk and laterals. The Capital Plan will cite engineering requests for \$100,000 in FY 13, followed by \$2,000,000 in FY 14 and construction requests of \$35,000,000 by FY 16. The WQTF is to be commended for searching for non sewerizing options first, including the installation of a large box culvert at Muddy Creek under Route 28 and natural attenuation projects with the Bank Street bogs..

Debt Costs

Harwich has impressed Standard and Poor's by its overall above average repayment schedule and low debt burden. Annual payment of its General Fund debt is \$4.90 million in FY 12, declining by \$1.537 million of existing debt over the next three years or \$1.382 million of excluded debt over the same period. We have developed a deliberate strategy of reducing General Fund debt aggressively over the next several years in recognition of the requests forthcoming for a new high school and building a sewer system.

We are currently seeking bids on September 27th for \$4,962,000 which comprises our new Water Greensand Treatment Plant to remove iron and manganese (\$3.25m), Route 39 tank refurbishment (\$1.55m) and \$162k in McGuerty private road betterment improvements. None of this debt will be paid for by the tax rate.

Unfortunately, debt from Police Station plans and computers approved in 2003 are still requiring payments, long after the assets have been discarded. Similar concern exists for High School and Middle School roofs which were bonded in 2006 for fifteen years and will be paid off in 2021. Treasurer Mary McIsaac has forewarned us that we will be required to pay off this \$225k balance of Middle School roof debt with the proceeds of any revenue gained from its re-use, or risk the Town's tax exempt status.

Policy Questions

The five year plan has been a significant tool to identify variances between projected revenues and expenses with ample time to take corrective action. Prior five year plans have projected multi million dollar deficits which indicate that current service levels, wage and benefit packages, land purchase practices, development- growth policies, attitudes toward businesses and matching revenues to expenses must be reviewed and adjusted to maintain long term fiscal sustainability.

Particularly, the Board of Selectmen has consistently advocated the position that Boards and Committees must strive to match their revenues to expenses, including new debt service for capital projects. Their initial focus of raising fees has been directed toward the Golf Committee and Waterways Commission. Now the Board wishes to extend the required match to the Recreation Commission and toward the Community Center/ pool project.

The Town has been in the forefront of renewal energy by first advocating wind power and when abutters opposed, switching to solar panels. Contracts with the Cape and Vineyard Electric Coop have resulted in solar panels on the Elementary School and anticipated solar panels on the former landfill by the end of 2012. A state grant provided

additional solar panels at the Police Station. We are currently developing a second phase of solar panels with CVEC at Cranberry Valley, The Highway Garage, the Water Department, Harbor and Community Center. These efforts are both reducing operating costs and raising new revenue.

A new Town Hall boiler will reduce natural gas costs, combined with a new roof HVAC unit and temperature controls. Similar energy conservation and management systems should be considered for other municipal buildings as part of the Town's Building Maintenance Department. Funding for the Building Maintenance Superintendent position should not be contingent upon a General Override but a re-allocation of existing resources. A consultant can identify building maintenance needs but not manage a building maintenance department. An HVAC/ Energy consultant, can design systems and supervise their installations as was the model for the Town Hall project.

The Board of Selectmen's desire to evaluate the current fleet of vehicles is timely in order to make appropriate reductions to the number of vehicles, their size and relative energy efficiency. Chief Flynn has commented that the Fire Department could operate with three functional pumbers, but unfortunately has had to keep four pumbers in the two stations in order to keep two on the road. Even now, he has had to borrow a pumber from another community for short durations.

Overtime for municipal departments currently exceeds \$1million. and added to benefits such as longevity, education and holiday pay, exceeds \$1.7 million. These levels are not sustainable and must be addressed through collective bargaining. Union contracts which have step increases in excess of 2.5% must also be adjusted downward going forward. Good paying American jobs with benefits are becoming scarce as companies relocate their production overseas. Government employment at all levels is now the envy and target of those who do not receive similar wages or benefits.

SUMMARY

There is a new fiscal reality settling upon the land as an outgrowth of the 2008 Economic Recession and Wall Street meltdown. Income disparity is growing rapidly. Excessive European and U.S. government debt must be reduced and families accept that prior lifestyles and benefits may never recover. The theme going forward is living within our means. The same premise holds for Local and State Governments.

Harwich is blessed to be located in the heart of Cape Cod, the Commonwealth's most attractive tourist destination and a constant infusion of outside revenue. Nearly half the homes in Harwich are currently owned by second homeowners who require fewer services, especially education costs, than full time residents. We need to be constantly vigilant regarding our attractiveness to visitors and second homeowners as well as providing high quality services to our residents, who consist of the full spectrum of income, ages, and physical and mental well being. All of this while living within our means. It's one tall order!

APPENDIX A

SUMMARY OF FY 12 BUDGETED EMPLOYEE COMPENSATION*	
SALARY & WAGES BY UNION OR GROUP	
Contract Employees	454,999
Elected	69,655
Managers' Union	1,291,623
Personnel By-Law	695,665
HEA	2,203,641
Highway Union	1,310,494
Police Unions	1,877,052
Fire Union	2,387,607
TOTAL	10,190,735
OTHER WAGE - BASED COMPENSATION	
Overtime	1,010,175
Longevity	364,191
Education Pay	279,979
Holiday Pay	115,094
TOTAL	1,769,439
TOTAL S&W PLUS OTHER % BASED COMP	11,960,174
TOTAL OTHER EMPLOYEE COMPENSATION	
Police Training Bonus	27,750
Sick Bonus	30,300
Other Police Stipends	13,250
TOTAL	71,300
SEASONAL WAGES	494,881
TOTAL EMPLOYEE COMPENSATION*	12,526,355

*Excludes Water Dep't. Wages of \$803,730, Longevity of \$23,289, Overtime of \$147,837, sick leave bonus of \$4200 and seasonal wages of \$32,000. Total Water Compensation is \$1,011,056.

NOTE: In FY 11, longevity payments increased by \$26,731. Step increases for full-time employees increased by \$66,061. Based on FY 11, increased costs due to step increases and longevity increases amounts to 1% of base wages.

**MONOMOY
REGIONAL SCHOOL DISTRICT**

**Five Year Plan
2013-2017
FY 2013 only
9/19/2011**

Appendix B

1 FY10 Gross Expenditure Budget

Description	FY2012	FY2012		3%	FY 2013
	Base Year	Base Year	Sub Total	Increase Harwich	Est Regional
	Chatham	Harwich		Adjustments	Budget
Summary Salaries					
Central Office Administration	258,667	453,901	712,568	13,617	726,185
Chatham Elementary School	2,289,960	-	2,289,960	-	2,289,960
Harwich Elementary School	-	3,946,968	3,946,968	118,409	4,065,377
Chatham/Harwich Middle School	2,086,385	2,599,594	4,685,979	77,988	4,763,967
Chatham/Harwich High School	2,410,134	3,201,577	5,611,711	96,047	5,707,759
Athletics	129,092	-	129,092	-	129,092
Technology	123,096	223,878	346,974	6,716	353,690
Special Education	288,449	382,495	670,944	11,475	682,419
Maintenance	55,344	123,984	179,328	3,720	183,047
Total Salaries	7,641,127	10,932,397	18,573,524	327,972	18,901,496
Summary Expenses					
Central Office Administration	77,925	200,919	278,844	278,844	
Chatham Elementary School	215,038	-	215,038	215,038	
Harwich Elementary School	-	462,849	462,849	462,849	
Chatham/Harwich Middle School	263,673	346,834	610,507	610,507	
Chatham/Harwich High School	258,221	488,916	747,137	747,137	
Athletics	81,301	186,300	267,601	267,601	
Special Education	118,594	299,562	418,156	418,156	
Out of District Tuitions	107,500	771,660	879,160	879,160	
Technology	165,158	22,000	187,158	187,158	
Maintenance	129,788	255,860	385,648	385,648	
<i>Employee Benefits</i>	2,300,478	2,810,569	5,111,047	5,111,047	
Transportation	233,350	966,799	1,200,149	-	1,200,149
Total Expenses	3,951,026	6,812,268	10,763,294	-	10,763,294
Grand Total Salaries & Expenses	11,592,153	17,744,664	29,336,817	327,972	29,664,789

This schedule presents a summary of the Budgets for FY 2012 for Harwich and Chatham approved @ ATMs
 It is an estimate based on combining Chatham and Harwich FY12 general fund budgets with
 adjustments and updates known to date.

FY13	CHATHAM	HARWICH	Total
			FY 2013 Est
Gross Expenditures	-	-	29,664,789
Less			
(1) Intradistrict choice	45,000	687,910	732,910
Plus			
(2) Chatham Middle School Debt Service Net of SBA	207,968	54,685	
(3) Food Service	187,377	315,436	502,813
(4) Circuit Breaker	-	224,180	224,180
(4) School Choice		683,062	683,062
(4) Before/After Program	15,892	274,414	290,306
(4) Make Way for Kids		33,519	33,519
(4) Media One Comcast	37,654		37,654
(4) Adult Ed	7,760		7,760
(5) Capital	157,000	100,000	
(6) Ch 71, Sec 42B Salary Adjustment			397,972
Total Expenditure Adjustments	613,651	1,685,296	2,177,266
Net Expenditures	568,651	997,386	31,109,145
FY13 Inflator (2.5%)=			31,886,874
Projected Expenditure Budget FY 2013			31,886,874
Projected Expenditure Budget			31,886,874
Net Expenditures			31,109,145
Increase in Expenditures			777,729
Inflation Factor			2.50%

The net expenditures are then adjusted for inflation, at 2.5% for FY13.

Chatham Harwich Regional School District

5 Revenues

Row	Line	Revenues	Chatham	Harwich 8/27/11	TOTAL
I. REVENUES					
A. REVENUE FROM LOCAL SOURCES					
15	10	Assessments Received by Regional Schools	-	-	-
16	20	E & D Fund Appropriations FY08: Revenues to Regional District	-	-	-
17	30	Tuition From Individuals	-	-	-
18	40	Tuition From Other Districts in Comm.	-	-	-
19	50	Tuition From Districts in Other States	-	-	-
20	60	Previous Yr Unexpended Encumbrances (Carry Forward)	1,112	38,950	40,062
21	70	Transportation Fees	-	-	-
22	80	Earnings on Investments	-	-	-
23	90	Rental of School Facilities	-	-	-
24	100	Other Revenue	-	-	-
25	101	Medical Care and Assistance	76,157	117,395	193,552
26	105	Non Revenue Receipts	-	33,589	33,589
27	110	TOTAL REVENUE FROM LOCAL SOURCES	77,269	189,934	267,203
B. REVENUE FROM STATE AID					
29	125	School Aid (Chapter 70)	590,394	1,747,998	2,338,392
30	130	Mass. School Building Authority Construction Aid	-	-	-
31	140	Pupil Transportation (Ch. 71,71A,71B,74)	-	-	-
32	170	Charter Tuition Reimbursements and Facilities Aid	51,808	118,628	170,436
33	180	Circuit Breaker	206,537	128,318	334,855
34	190	Foundation Reserve	-	77,612	77,612
35	200	TOTAL REVENUE FROM STATE AID	848,739	2,072,556	2,921,295
C. REVENUE FROM FEDERAL GRANTS					
37	289	SFS Federal Grant	24,507	77,197	101,704
38	300	ESE Administered Grants	227,056	735,679	962,735
39	481	Direct Federal Grants	2,081	48,021	50,102
40	490	TOTAL REVENUE FEDERAL GRANTS	253,643	860,897	1,114,540
D. REVENUE FROM STATE GRANTS					
42	510	ESE Administered Grants	47,467	99,691	147,158
43	590	Other State Grants	1,057	116,357	117,414
44	600	TOTAL REVENUE STATE GRANTS	48,524	216,048	264,572
E. REVENUE- REVOLVING & SPECIAL FUNDS					
46	610	School Lunch Receipts	184,361	360,454	544,815
47	620	Athletic Receipts	4,394	8,004	12,398
48	630	Tuition Receipts-School Choice	1,269,275	772,580	2,041,855
49	640	Tuition Receipts-Other	6,367	29,817	36,184
50	650	Other Local Receipts	55,112	102,799	157,911
51	660	Private Grants	49,204	20,337	69,541
52	670	TOTAL REVENUE REVOLVING & SPECIAL FUNDS	1,568,713	1,293,991	2,862,704
TOTAL REVENUES					
			2,796,888	4,633,426	7,430,314

ADJUSTMENT LINE Non Recurring Revenues

This schedule presents a three year revenue average for both towns. See Tabs 5a and 5b for detail.

A three year average was selected to minimize spikes in any one year.

A three year average based on FY07 - FY09 actual EOYRs is used to estimate non general fund revenues.

Revenues FY07 - 09 EOYR Averages	Chatham	Harwich	TOTAL
TOTAL REVENUE FROM LOCAL SOURCES	77,269	189,934	267,203
TOTAL REVENUE FROM STATE AID	848,739	2,072,556	2,921,295
TOTAL REVENUE FEDERAL GRANTS	253,643	860,897	1,114,540
TOTAL REVENUE STATE GRANTS	48,524	216,048	264,572
TOTAL REVENUE REVOLVING & SPECIAL FUNDS	1,568,713	1,293,991	2,862,704
Total Revenues FY07 - 09 EOYR Averages	2,796,888	4,633,426	7,430,314

Revenues FY12	<u>Chatham</u>	<u>Harwich</u>	<u>TOTAL</u>
TOTAL REVENUES (tab 5)	2,796,888	4,633,426	7,430,314
<u>LESS:</u>			
Chapter 70 (3 year average)	590,394	1,747,998	2,338,392
MSBA (3 year average)			
Local Sources (3 year average)	77,269	189,934	267,203
Less Interdistrict Choice revenues	687,910	45,000	732,910
SUB TOTAL	2,084,224	2,007,584	4,091,808
Add Chatham FY10 Middle School SBA	-	-	-
Add FY10 Chapter 70	685,125	1,833,841	2,518,966
Add Ch 71 Transportation Reimbursement	-	-	-
Adjusted Non General fund revenues	\$ 2,769,349	\$ 3,841,425	\$ 6,610,774
Est. FY13 Five year Plan			\$ 32,419,518
Current (general fund) Resources			\$ 25,808,744

This schedule estimates the current general fund resources used to finance schools.

This schedule starts with the revenues from tab 5 and adjusts these numbers by subtracting Ch 70, MSBA, and local sources.

This schedule then adds back FY10 Ch 70 funds and the Chatham Middle School MSBA reimbursement.

MSBA reimbursements should be town resources (except for Chatham middle school).

This schedule calculates the current combined resources (general fund appropriations) for FY10.

This equals the amount to be assessed.

Note that other resources such as circuit breaker are not included in the amount of revenues to be deducted, as the corresponding expenditures are included in the gross expenditure budget. Thus we would be deducting both the expenditures and the revenues, resulting in a net effect of zero.

Costs	Reimburse		
	Gross	ment	Net
Capital	-	-	-
Transportation	1,245,755	340,000	905,755
Debt Service	262,653	-	262,653
Operating	31,886,874	-	31,886,874
Total	33,395,282	340,000	33,055,282

Debt Service FY 13?
After SBA

Operating and Capital Costs

Operating	31,886,874
Less District Revenues	6,610,774
Amount to be Assessed	25,276,100

Operating and Capital Costs	Chatham		Harwich		Total
	Amount to be assessed	\$ 7,070,993	28.0%	\$18,205,107	72.0%

Three Year Foundation Enrollment

Town	FY08	FY09	FY10	Average	Percent
Chatham	562	585	555	567	28.0%
Harwich	1,495	1,457	1,430	1,461	72.0%
Total	2,057	2,042	1,985	2,028	100.0%

This worksheet computes the estimated operating costs of the proposed region , and then assesses Chatham and Harwich based on the three year rolling average of foundation enrollment, pursuant to paragraph IXA of the regional agreement

Refer to the previous tab for the operating assessment methodology.

Costs	Reimburse		
	Gross	ment	Net
Capital	266,766	-	266,766
Transportation	1,245,755	340,000	905,755
Debt Service	262,653	-	262,653
Operating	31,886,874	-	31,886,874
Total	33,662,048	340,000	33,322,048

Operating and Capital Costs

Capital	266,766
Amount to be Assessed	266,766

Operating and Capital Costs	Chatham		Harwich		Total
Amount to be assessed	\$	74,628	28.0%		\$ 266,766

Three Year Foundation Enrollment

Town	FY08	FY09	FY10	Average	Percent
Chatham	562	585	555	567	28.0%
Harwich	1,495	1,457	1,430	1,461	72.0%
Total	2,057	2,042	1,985	2,028	100.0%

This worksheet computes the estimated capital costs of the proposed region , and then assesses Chatham and Harwich based on the three year rolling average of foundation enrollment, pursuant to paragraph IXA of the regional agreement

Refer to the previous tab for the capital cost assessment methodology.

Description	Reimb Factor	Chatham	Harwich	Total
Total Transportation Costs Per FY10 Budget				\$ 1,245,755
Estimated Reimbursement (%)	50%			
> 1.5 mile reimbursement percent (See Tab 11-1)	94%			
Estimated State Regional Transportation Aid (Ch 71)	47%			\$ 340,000
Amount to be assessed				\$ 905,755
Transportation Assesment		\$ 264,939 29.3%	\$ 640,816 70.7%	\$ 905,755

This worksheet presents the transportation assessment, pursuant to paragraph IXB of the regional agreement.

Transportation costs will be assessed to the member towns based upon the number of students residing in that town who are eligible to receive transportation from the District based on the average of the most recent three years' October 1 enrollment figures as reported to DESE.

Transportation is a reimbursement program. The transportation assessment is modeled net of Chapter 71 transportation reimbursement consistent with the Ayer Shirley transportation method.

The template is set up to use zero or some percent for reimbursement in year one.

50% state reimbursement is used for this calculation

94% of Chatham and Harwich students are eligible for reimbursement (greater than 1.5 miles) based on FY09 Schedules 7 (See Tab 11-1)

The assessment is then calculated based on the average of the most recent three years' October 1 enrollment figures, for resident enrollment, adjusted for intradistrict choice (Tab 10-1).

Debt Service	Chatham	Harwich	Total
Chatham Middle School	\$ 207,968		\$ -
Amount to be assessed	\$ 207,968	79.2%	\$ 54,685 20.8% \$ 262,653

Debt service costs attributable to the high school and the middle school will be assessed to the member towns using the three year rolling average of each town's foundation enrollment as described in Section IX,A,5, pursuant to paragraph IXC of the regional agreement.

This sheet presents the debt service assessment based on existing debt service.

The only regional debt service is Chatham's middle school debt, because it is planned to use the Chatham Middle School as the regional middle school.

The proposed new Chatham Harwich high school and the proposed renovated Chatham Harwich middle school related debt service is not included in this assessment.

FY 2013 and 2014 Debt service is calculated base on actual Harwich Students to Chatham Students in the Middle/High School.

9/2/2011

<u>Assessments</u>	SUMMARY OF FY2013 Assessments		
	Chatham	Harwich	Total
Operating	\$ 7,070,993	\$ 18,205,107	\$ 25,276,100
Capital	74,628	192,138	266,766
Transportation	264,939	640,816	905,755
Debt Service	<u>207,968</u>	<u>54,685</u>	<u>262,653</u>
Total Year 2013 (Five Year Plan) Assessments	\$ 7,618,528	\$ 19,092,746	\$ 26,711,274

Appendix C

**Town of Harwich
Five Year Financial Plan
FY 2013-2017**

9/19/2011

Town of Harwich
Five Year Financial Plan
FY 2013-2017
Assumptions as of

Revised 9/15/2011	2013-2017 <u>Assumptions Five Year Plan</u>
REVENUES	
Property Tax	
Property Tax (Base)	Prior year ending Tax Levy Limit
Statutory Increase 2.5 %	Statutory increase 2.5% per Year
Growth	Growth is estimated to decline to \$175,000 for FY13 -17
Capital Exclusion	As approved by ATM in the Capital Budget's seven year plan this year we need the debits and credits (+/-)
Debt/Capital Exp. Exclusions	Per Treasurer / Assessor
Cape Cod Commission	Max. increase under MGL. 2.5%
General Override	NO additional overrides included in plan
Unused Levy Capacity	None
Overlay Surplus	Per Assessor \$ 100,000 for FY 2013-15. \$50,000 per Year 2016- 2017
Community Preserv. Act	Per Community Preservation Committee Debt Service (Land Bank Only)
Provision for Abatement/Exer Plan at \$ 400,000 = 2013 per Assessor plus \$20,000 2014-2017	
Non-Property Tax	<i>Trend line projection based upon past history/School Aid shifted to MRSD; does not include \$65m statewide Unrestricted Aid</i>
State Aid Gross	Retain Harwich MSBA on our Debt
MSBA Reimbursement	2.5 % increase
State Assessments	(see Recap)
Other Charges - Recap	Flat for FY 13-17 at FY 11 level
Motor Vehicle Excise	Updated projections based upon FY 11 Actuals +CVEC
Other Local Receipts	Recap Sch. B-2 {Comcast Septic Betterments,
Other Available Funds	Waterway Mgt .Overlay Surplus & other Articles
Water Enterprise Fund	Water Dept revenues and expenses match; 3-5% annual increase
Motel / Hotel Tax	level funded FY 13-17 at FY 11
Meal Tax	\$276,000 per DOR
EXPENDITURES	
<u>Municipal & School</u>	
Operating Expenses	3.0% Total Salary increases for FY 13-17
Salaries and Wages	2% all plan years except as noted
General Expenses	Budgeted \$25,000/yr for FY 13-17 excluding Schools (\$40,000 - FY 13-17 for Golf unemployment costs)
Unemployment	Anticipates CCMHG approves reform, starting in FY 13 10% premium. FY 2014-2017 8% per Year.
Group Health Insurance	
Pensions	6% increases for FY 13-15 according to Barnstable County Administrator, 7% estimate thereafter
Natural Gas	.94 + 30% Nat. Grid
Electric Utility	15 cents kwh
Street Lights	included in CVEC Agreement
Bulk Fuel	Charged to user departments @ county bid.
Property / Liability Ins.	MIIA FY 12 for town only plus 10% per year through 2017
Debt	Total Principal and Interest on existing Debt only:

**Town of Harwich
Five Year Financial Plan
FY 2013-2017
Assumptions as of**

Revised 9/15/2011	Assumptions 2013-2017	Five Year Plan
State/County Assessments 2.5% annual increase on municipal accounts;School Charter/ Choice Assessments shifted to MRSD		
<u>Sub Total -Municipal</u>		
Education		
Harwich School Dept.	FY 12 direct and indirect costs in municipal budgets transferred to Regional assessment for FY 13	
C.C. Technical High	2% increase for FY 13-17	
Monomoy Regional Schools	FY 13 budget with assessments based on Operating, Transportation, Capital and Debt	(As of this date CCRTHS has not given us enrollment data.)
Other Expenses		
Community Preserv. Expens Per Community Preservation Committee Debt Service (Land Bank Only)		
Recap Snow Ice, court settle	None anticipated	

Town of Harwich
Five Year Financial Plan
FY 2013-2017
State Aid

Revised
7/11/2011

	HARWICH C.S. 1ER	Actual/Forecast/ Budget						Five Year Financial Plan						Five Year Financial Plan						Five Year Financial Plan		Five Year Financial Plan		Comments	
		FY 06 Actual		FY 07 Actual/Fcst		FY 08 Budget		Tax Rate FY 09 Recap		Tax Rate FY 10 Recap		Tax Rate FY 11 Recap		FY 13 Five Year Plan		FY 14 Five Year Plan		FY 15 Five Year Plan		FY 16 Five Year Plan					
EDUCATION :																									
Charter Tuition Reimbursements Ch.32289	1,441,302	1,562,804	1,725,972	1,871,266	1,833,840	1,726,707	1,735,977	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Offset Items-Reserve for Direct Expenditures	56,112	122,318	157,732	75,761	73,990	40,143	133,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
School Choice Receiving Tuition Ch.76s.11	6,737	6,365	7,095	6,579	7,070	5,687	6,981	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub Total, All Education	1,556,897	2,113,322	2,388,512	2,595,638	2,639,064	2,508,885	2,733,845	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GENERAL GOVERNMENT:																									
Distrubutions and Reimbursements:																									
Lottery, Beano & charity Games	435,031	527,679	536,099	544,677	379,514	364,333	337,980	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333	364,333		
Veterans	22,213	8,067	3,026	8,756	8,357	16,149	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288		
Exemptions: Vets, Blin& Surviving Spous	41,562	39,978	58,806	71,568	111,780	117,765	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353	120,353		
Exemptions: Elderly Ch.54s.94.Chr5955	26,104	25,602	41,164	119,161	127,766	115,100	75,896	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611	78,611		
State Owned Land Ch.58s.94	24,437	106,655	15,540	16,932	12,461	12,053	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478		
Offset Items-Reserve for Direct Expenditures	15,909	15,316	15,540	16,932	12,461	12,053	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478	12,478		
Sub Total, All General Government	565,256	723,297	778,772	810,863	633,212	536,196	554,720	581,063	581,063	581,063	581,063														
TOTAL ESTIMATE RECEIPTS	2,422,153	2,836,619	3,157,284	3,406,501	3,272,276	3,095,081	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565		
Less: Offset Items-Reserve for Direct Exp	(375,362)	(443,516)	(520,348)	(665,543)	(743,695)	(754,088)	(876,688)	(12,478)	(12,478)	(12,478)	(12,478)														
Gross State Aid	\$ 2,046,761	\$ 2,393,103	\$ 2,646,936	\$ 2,740,958	\$ 2,528,581	\$ 2,340,993	\$ 2,411,877	\$ 568,585	\$ 568,585	\$ 568,585	\$ 568,585														
S STATE CHARGES																									
County Assessment,	335,133	339,261	335,123	339,354	343,955	332,553	322,359	371,418	380,703	390,221	399,977	409,976	409,976	409,976	409,976	409,976	409,976	409,976	409,976	409,976	409,976	409,976	409,976		
State Assessments and Charges	107,659	114,118	118,083	121,486	122,891	128,474	131,686	134,978	138,352	141,811	145,357	145,357	145,357	145,357	145,357	145,357	145,357	145,357	145,357	145,357	145,357	145,357	145,357		
Transportation	50,411	57,097	50,257	109,867	64,381	86,468	85,630	90,845	93,117	95,444	97,831	100,276	100,276	100,276	100,276	100,276	100,276	100,276	100,276	100,276	100,276	100,276	100,276		
Annual Charges against receipts	1,140	851	855	833	12,321	276	197	202	207	212	217	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tuition Assessments	1,136,820	1,294,051	1,418,192	1,466,928	1,521,583	1,473,179	1,750,202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ESTIMATE CHARGES	\$ 1,631,143	\$ 1,805,378	\$ 1,922,510	\$ 2,041,488	\$ 2,083,726	\$ 2,095,367	\$ 2,325,862	\$ 594,151	\$ 609,005	\$ 624,230	\$ 639,836	\$ 655,832	\$ 655,832	\$ 655,832	\$ 655,832										
TOTAL NET STATE AID	\$ 415,618	\$ 587,725	\$ 724,426	\$ 699,470	\$ 444,855	\$ 305,626	\$ 82,015	\$ (25,566)	\$ (40,420)	\$ (55,645)	\$ (71,251)	\$ (87,247)	\$ (87,247)	\$ (87,247)	\$ (87,247)										
diff. from prior year	\$ 172,107	\$ 156,701	\$ (24,956)	\$ (254,615)	\$ (139,229)	\$ (235,611)	\$ (107,581)	\$ (14,854)	\$ (15,225)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)	\$ (15,606)			

Town of Harwich

Five Year Plan	BUD	Sptember 15, 2009	ACTUALS	Revised State Aid 7/1/11	Five Year Plan	Five Year Plan	Five Year Plan	Five Year Plan
SOURCES OF FUNDS		FY 2010	FY 2011	Budget/RECAP FY2012	FY 2013	FY 2014	FY 2015	FY 2016
1 Levy Limit	\$ 34,778,026	\$ 35,717,098	\$ 36,415,730	\$ 36,792,638	\$ 37,308,978	\$ 37,961,172	\$ 38,983,686	\$ 40,022,977
2a New Debt Service COC								1
2b Local Receipts	8,471,325	9,465,237	9,089,897	9,308,814	9,328,471	9,333,438	9,338,524	9,343,731
3 Other Revenues (Enterprise Fund)								2a
4 Water Enterprise								2b
5 State Aid								3
6 Cherry Sheet	3,272,276	3,095,081	3,288,565	581,063	581,063	581,063	581,063	581,063
7 School Building Assista	1,170,647	993,195	993,195	993,195	993,195	993,195	993,195	993,195
8 Overlay Surplus	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9 Transfers:								
10 Waterways Mgmt.	125,000	100,800	70,000	70,000	125,000	125,000	125,000	125,000
11 Library Trust	75,000	75,000	59,101	-	-	-	-	-
12 Comcast Operating	183,000	175,300	199,890	215,000	215,000	215,000	215,000	215,000
13 Septic Loan	17,250	17,250	17,227	17,227	17,250	17,250	17,250	17,250
14 Water Indirect	641,296	531,604	469,035	500,000	512,500	525,313	538,445	538,445
15 FEMA Cemetery	17,875	37,365	14,365	14,365	10,000	10,000	10,000	10,000
15-a Road Betterments	14,490	12,226	12,050	12,050	11,850	11,650	11,450	11,225
16 CPC Funds	889,872	843,620	782,497	759,929	732,283	708,655	683,960	671,614
17								
18 TOTAL SOURCES	\$ 49,756,057	\$ 51,163,777	\$ 51,511,552	\$ 49,364,281	\$ 49,935,589	\$ 50,581,715	\$ 51,547,574	\$ 52,579,500
19								
20 USES OF FUNDS								
21 Charges:								
22 RECAP, OffSets, Court Ju	743,695	754,088	876,688	12,478	12,478	12,478	12,478	12,478
23 State-Cherry Sheet Charg	2,083,726	2,200,684	2,329,862	594,151	594,151	609,005	624,230	639,836
24 Overlay (Abatements-Tax	400,000	400,000	400,000	400,000	400,000	420,000	420,000	420,000
25 TOTAL CHARGES	3,227,421	3,354,772	3,606,550	1,006,629	1,026,629	1,041,483	1,056,708	1,072,314
26 NET AVAILABLE Source \$	46,528,636	\$ 47,809,005	\$ 47,905,002	\$ 48,357,652	\$ 48,908,960	\$ 49,540,232	\$ 50,490,866	\$ 51,507,186
27 Preliminary Town Five Year Plan								
28								
29								
30								
31 Operating Plan Town	\$ 16,279,499	\$ 16,743,056	\$ 17,298,997	\$ 17,923,869	\$ 18,459,765	\$ 18,986,730	\$ 19,429,608	\$ 20,010,388
32 Fixed Cost								
33 Barnstable County Re	2,073,473	2,502,550	2,499,316	2,362,175	2,503,693	2,653,701	2,839,212	3,037,708
33-1 Debt Service	5,213,316	4,735,823	4,580,240	4,049,668	3,500,063	3,064,415	2,971,429	2,866,414
34 Health Insurance	5,955,386	6,144,644	6,710,638	3,995,000	4,098,600	4,426,488	4,780,607	5,163,056
35 Property & Liab. Insur	494,255	493,460	498,077	395,044	414,046	433,999	454,948	476,946
36 Medicare	329,588	333,279	332,335	189,864	195,560	201,427	207,470	213,694
37 Capital Exclusion/UI	350,000	394,000	50,000	25,000	25,000	25,000	25,000	25,000
38 Total Fixed Cost	14,416,018	14,603,756	14,670,606	11,016,752	10,736,962	10,805,030	11,278,666	11,782,818
39 Harwich Public Schools	14,509,519	15,506,492	14,934,096	1,041,098	1,061,920	1,083,158	1,104,821	1,126,918
40 Cape Cod Tech	789,972	926,016	1,020,684	19,092,746	19,570,065	17,775,717	18,220,110	18,675,612
41 Monomoy Regional Sch.	-	-	-	-	-	-	-	-
42 TOTAL USES	\$ 46,528,636	\$ 47,779,320	\$ 47,924,383	\$ 49,074,465	\$ 49,828,711	\$ 48,650,634	\$ 50,043,205	\$ 51,595,755
43								
44 NET SOURCES & USES	\$ -	\$ 290,499	\$ (19,381)	\$ (716,813)	\$ (919,751)	\$ 889,598	\$ 447,661	\$ (88,549)
45								

Town of Harwich
Five Year Financial Plan
2013-2017

Local Receipts General Fund	7/20/2011			5/20/2011			Five Year Plan			Five Year Financial Plan		
	FY 2010 Actuals	FY 2011 Actual	FY 2012 Budget	FY 2013	FY 2014	FY 2015	Five Year Plan	Five Year Plan	Five Year Plan	Five Year Plan	Five Year Plan	FY 2017
010004 432029 PRIOR YEAR RECOVERY	294	1,809	-	1,809	-	1,809	-	-	-	-	-	-
010004 436004 BLDG USE FEE	3,200	1,850	-	1,850	-	1,850	-	-	-	-	-	-
010004 458901 MEDICAID	130,354	121,066	128,987	121,066	130,000	130,000	130,000	130,000	130,000	130,000	130,000	-
010004 481004 SALE OF PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-
010004 481005 CC REG TECH FEES O	20,000	20,000	21,013	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-
010004 484010 WORKERS COMP RECOV	15,095	11,482	(11,741)	11,482	11,482	11,482	11,482	11,482	11,482	11,482	11,482	-
010004 484099 GEN FUND MISC REVENU	27,466	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL FUND - MISC REVENUE	196,409	144,466	150,000	144,466	161,482	161,482	161,482	161,482	161,482	161,482	161,482	161,482
011224 SELECTMEN - REV	-	-	-	-	-	-	-	-	-	-	-	-
011224 432003 PHOTOCOPIES	7	271	15	271	271	271	271	271	271	271	271	271
011224 436005 FRANCISE FEES	30	-	464	-	-	-	-	-	-	-	-	-
011224 441000 LIQUOR LICENSES	67,310	67,878	62,420	67,878	67,878	67,878	67,878	67,878	67,878	67,878	67,878	67,878
011224 442001 HOTEL, MOTEL, INN	950	1,000	900	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
011224 442003 CABLE	4,120	4,161	4,128	4,161	4,161	4,161	4,161	4,161	4,161	4,161	4,161	4,161
011224 442004 JUNK COLLECTOR, DEALF	455	420	490	420	420	420	420	420	420	420	420	420
011224 442005 USED CAR DEALER	2,500	2,500	1,100	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
011224 442006 AMUSEMENT DEVICE LICE	900	1,100	700	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
011224 442008 TAXILIMO LICENSE	-	-	145	-	-	-	-	-	-	-	-	-
011224 442009 ENTERTAINMENT LICENSE	2,810	2,585	3,055	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585
011224 442010 MOTION PICTURE LICENS	900	900	900	900	900	900	900	900	900	900	900	900
011224 442011 ACTIONEER LICENSE	40	-	-	-	-	-	-	-	-	-	-	-
011224 442012 COMMON VICTUALLER LIC	2,100	2,150	2,400	2,150	2,258	2,370	2,370	2,370	2,370	2,489	2,489	2,613
011224 442013 OTHER FOOD SERVICE LIC	21,700	15,187	23,946	15,187	15,187	15,187	15,187	15,187	15,187	15,187	15,187	15,187
011224 445001 SHELLFISH PERMITS	-	60	60	60	60	60	60	60	60	60	60	60
011224 45005 MISCELLANEOUS TAX	3,560	6,120	40	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120	6,120
TOTAL SELECTMEN - REV	107,508	104,332	100,918	104,332	104,439	104,552	104,671	104,671	104,671	104,671	104,671	104,671
011414 ASSESSORS - REV	-	-	-	-	-	-	-	-	-	-	-	-
011414 432003 PHOTOCOPIES	1,774	1,403	2,380	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403	1,403
011414 432045 ABUTTERS FEES	7,328	7,303	8,134	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308	7,308
TOTAL ASSESSORS - REV	9,102	8,711	10,514	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711	8,711
011454 TREASURER - REV	-	-	-	-	-	-	-	-	-	-	-	-

Town of Harwich
Five Year Financial Plan

Local Receipts General Fund	FY 2010 Actuals		7/20/2011 FY2011 Actual		5/2/2011 FY2012 Budget		Five Year Plan FY 2013		Five Year Plan FY 2014		Five Year Plan FY 2015		Five Year Plan FY 2016		Five Year Plan FY 2017	
	FY 2010 Actuals	FY 2011 Actual	FY 2011 Budget	FY 2012 Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2017						
011454 431455 ADMINISTRATION FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
011454 432003 PHOTOCOPIES	1,426	1,233	-	-	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233	1,233
011454 432007 BOUNCED CHECK FEE	10	41	-	-	41	41	41	41	41	41	41	41	41	41	41	41
011454 482010 SALE OF BONDS	109,561	42,946	90,518	42,946	92,946	42,946	42,946	42,946	42,946	42,946	42,946	42,946	42,946	42,946	42,946	42,946
011454 482001 INVESTMENT REVENUE	728	535	-	-	535	535	535	535	535	535	535	535	535	535	535	535
TOTAL TREASURER - REV	111,724	44,755	90,518	44,755	44,755	44,755	44,755	44,755	44,755	44,755	44,755	44,755	44,755	44,755	44,755	44,755
011464 COLLECTOR REV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
011464-4144200 TAX TITLE	181,162	284,082	209,001	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000
011464-414400 DEFERRED TAXES REDEEMED	23,692	24,159	23,692	24,159	24,159	24,763	25,382	26,017	26,667	-	-	-	-	-	-	-
011464-416107 BOAT EXCISE	98,683	86,394	93,983	86,394	86,394	86,394	86,394	86,394	86,394	86,394	86,394	86,394	86,394	86,394	86,394	86,394
011464 417001 PEN & INT REAL ESTATE T	18,197	16,000	-	-	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
011464 417002 PEN & INT PERS PROPTA	90,980	91,106	3,697	91,106	91,106	93,384	95,718	98,111	100,564	-	-	-	-	-	-	-
011464 417003 PEN & INT MV EXCISE TAX	784	4,197	2,123	4,197	4,197	4,302	4,410	4,520	4,633	-	-	-	-	-	-	-
011464 417004 PEN & INT BOAT EXCISE T	47,182	95,653	42,276	47,000	47,000	47,000	47,000	47,000	47,000	-	-	-	-	-	-	-
011464 417005 PEN & INT TAX TITLE	318	28,767	40,871	5,000	5,000	5,000	5,000	5,000	5,000	-	-	-	-	-	-	-
011464 417006 PEN & INT DEFERRED TAX	-	-	5,561	-	-	-	-	-	-	-	-	-	-	-	-	-
011464 417009 PENALTY & INTEREST/LAN	110	78	113	78	78	78	78	78	78	-	-	-	-	-	-	-
011464 417010 PEN & INT SEPTIC BETTE	2,062	1,931	3,150	1,931	1,931	1,931	1,931	1,931	1,931	-	-	-	-	-	-	-
011464 417013 INTEREST CPC	55,603	52,430	55,000	52,430	52,430	53,741	55,085	56,462	57,873	-	-	-	-	-	-	-
011464 418001 IN LIEU OF TAXES LOCAL	1,191	621	450	621	621	621	621	621	621	-	-	-	-	-	-	-
011464 432001 COLLECTORS FEES & CH	82	19	99	19	19	19	19	19	19	-	-	-	-	-	-	-
011464 432003 PHOTOCOPIES	13,650	14,340	13,658	14,340	14,340	14,340	14,340	14,340	14,340	-	-	-	-	-	-	-
011464 432008 MARKING FEES	21,925	23,225	30,245	23,225	23,225	23,225	23,225	23,225	23,225	-	-	-	-	-	-	-
011464 484001 R/E TAX PREPAID	-	525	-	525	525	525	525	525	525	-	-	-	-	-	-	-
TOTAL COLLECTOR - REV	555,624	794,791	523,919	587,027	590,799	595,204	599,719	604,347	604,347	604,347	604,347	604,347	604,347	604,347	604,347	604,347
011614 TOWN CLERK - REV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
011614 432003 PHOTOCOPIES	664	528	529	528	528	528	528	528	528	-	-	-	-	-	-	-
011614 432010 CHATTEL MORTGAGE	13,376	12,970	11,000	12,970	12,970	12,970	12,970	12,970	12,970	-	-	-	-	-	-	-
011614 432011 DOG LICENSES	(127)	75	300	75	74	74	74	74	74	-	-	-	-	-	-	-
011614 432012 FISH/GAME FEES W/H	-	40	40	40	40	40	40	40	40	-	-	-	-	-	-	-
011614 432039 UTILITY POLES	17,270	18,660	16,595	18,660	18,660	18,660	18,660	18,660	18,660	-	-	-	-	-	-	-
011614 442011 BIRTH, MARRIAGE, DEATH-	3,790	4,210	3,770	4,210	4,210	4,210	4,210	4,210	4,210	-	-	-	-	-	-	-
011614 442018 BUSINESS CERTIFICATE	70	80	80	80	80	80	80	80	80	-	-	-	-	-	-	-
011614 445002 RAFFLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
011614 445020 MEDICAL CERTIFICATES	-	120	120	120	120	120	120	120	120	-	-	-	-	-	-	-
011614 445002 RAFFLE PERMIT	375	450	325	450	450	450	450	450	450	-	-	-	-	-	-	-
011614 445007 GASOLINE STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Town of Harwich
Five Year Financial Plan

Local Receipts General Fund	FY 2010 Actuals		FY 2011 Actual		FY 2011 Budget		Five Year Plan		Five Year Plan		Five Year Plan	
	FY 2010 Actuals	FY 2011 Actual	FY 2011 Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017
011614 445015 BURIAL	1,330	1,400	1,290	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
011614 488560 INCREASE POLLING HOURS												
011614 477000 NON CRIMINAL FINES FIRE	650	650	125	650	650	650	650	650	650	650	650	650
011614 477001 NON CRIMINAL FINES POL	650	150	100	150	150	150	150	150	150	150	150	150
011614 477002 NON CRIMINAL FINES HFA	725	100	75	100	100	100	100	100	100	100	100	100
011614 477006 NON CRIMINAL FINES HAF	50	300	300	300	300	300	300	300	300	300	300	300
011614 477007 NON CRIMINAL FINES COI	1,400	-	850	-	-	-	-	-	-	-	-	-
TOTAL TOWN CLERK - REV	39,574	39,612	35,119	39,612	39,612	39,612	39,612	39,612	39,612	39,612	39,612	39,611
011714 CONSERVATION - REV												
011714 432038 GARDEN PLOTS	2,890	2,850	3,220	2,850	2,850	2,921	2,994	3,069	3,146	3,146	3,146	3,146
011714 426003 BOG LEASE	16,367	4,546	16,367	4,546	16,367	16,367	16,367	16,367	16,367	16,367	16,367	16,367
011714 437001 HEARINGS	6,625	6,325	7,975	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325
011714 484099 CONSERV MISC REVENUE	6,983	5,615	6,500	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615
TOTAL CONSERVATION - REV	32,854	19,336	34,062	19,336	25,613	25,686	25,761	25,837	25,837	25,837	25,837	25,837
011744 TOWN PLANNER - REV												
011744 432003 PHOTOCOPIES	96	23	436	23	23	23	23	23	23	23	23	23
011744 432040 PLANNING LOCAL FILING	16,082	10,769	15,794	10,769	10,715	10,661	10,608	10,555	10,555	10,555	10,555	10,555
011744 437001 HEARINGS	30,490	14,892	34,825	14,892	14,817	14,743	14,670	14,596	14,596	14,596	14,596	14,596
011744 445005 MISC LICENSES/PERMITS	11,733	1,600	1,000	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
011744 484099 TOWN PLANNER MISCELL	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TOWN PLANNER - REV	58,401	27,283	52,055	27,283	27,155	27,027	26,900	26,774	26,774	26,774	26,774	26,774
011764 BOARD OF APPEALS - REV												
011764 437001 HEARINGS	6,200	12,400	7,600	12,400	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600
TOTAL BOARD OF APPEALS - REV	6,200	12,400	7,600	7,600								
011974 CVEC - REV												
011974 432000 CVEC REVENUES	-	-	-	300,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
TOTAL CVEC - REV	-	-	-	300,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
012104 POLICE - REV												
012104 432015 POLICE ADMINISTRATION	17,571	14,943	16,342	14,943	14,943	14,943	14,943	14,943	14,943	14,943	14,943	14,943
012104 4270012 AUCTION	117	-	-	-	-	-	-	-	-	-	-	-
012104 432016 POLICE INSURANCE CO F	1,600	1,763	1,994	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763	1,763
012104 432017 USE OF CRUISER POLICE	1,360	3,120	2,570	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120	3,120
012104 442008 TAXILIMO	1,840	960	1,490	960	960	960	960	960	960	960	960	960
012104 445003 GUN PERMITS	2,388	4,213	4,688	4,213	4,213	4,213	4,213	4,213	4,213	4,213	4,213	4,213
012104 432056 FALSE ALARM FEES	-	1,750	-	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750

Town of Harwich
Five Year Financial Plan

Local Receipts General Fund	FY 2010		FY 2011		FY 2012		Five Year Plan Budget		Five Year Plan FY 2013		Five Year Plan FY 2014		Five Year Plan FY 2015		Five Year Plan FY 2016		Five Year Plan FY 2017	
	Actuals	Actual	FY2011 Actual	FY2011 Budget	FY2012 Actual	FY2012 Budget	FY2013 Actual	FY2013 Budget	FY2014 Actual	FY2014 Budget	FY2015 Actual	FY2015 Budget	FY2016 Actual	FY2016 Budget	FY2017 Actual	FY2017 Budget		
012104 445005 MISC LICENSES/PERMITS	250	-	-	-	16,623	17,346	-	-	16,623	16,623	-	-	16,623	16,623	-	-		
012104 488000 REG OF MV FINES	24,890	16,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012104 488100 COURT DEFAULT WARRANTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012104 488501 COURT FINES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012104 477004 PARKING VIOLATIONS	5,355	2,940	5,974	5,974	-	-	-	-	2,940	2,940	-	-	-	-	-	-	-	
012104 477005 RESTITUTION	8,270	6,395	5,845	5,845	-	-	-	-	6,395	6,395	-	-	-	-	-	-	-	
012104 484099 MISCELLANEOUS REVENUE	179	-	158	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL POLICE - REV.	20	30	-	-	52,735	56,407	52,705	52,705	52,705	52,705	52,705	52,705	52,705	52,705	52,705	52,705	52,705	
012204 FIRE - REV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012204 432003 PHOTOCOPIES	196	171	204	204	30,660	25,647	30,660	30,660	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
012204 432018 FIRE/OIL BURNER INSPEC	29,820	30,660	2,740	8,380	-	-	2,740	2,740	4,351	4,851	5,351	5,851	6,351	6,830	7,300	7,740	8,170	
012204 4445006 Burn Permits	2,380	-	4,351	2,000	-	-	-	-	830	830	830	830	830	830	830	830	830	
012204 445005 MISCELLANEOUS LICENSING	4,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012204 445007 GASOLINE STORAGE	405	830	1,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012204 484099 MISCELLANEOUS REVENUE	3,050	3,625	2,380	2,380	-	-	3,625	3,625	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	
TOTAL FIRE - REV	40,276	42,377	40,461	42,377	42,377	42,377	42,377	42,377	38,596	38,596	39,101	39,101	39,605	39,605	40,110	40,110		
012314 AMBULANCE - REV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012314 437000 AMBULANCE FEES	1,011,856	1,053,486	1,050,000	1,053,486	-	-	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	
012314 437010 AMBULANCE COLLECTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL AMBULANCE - REV	1,011,856	1,053,486	1,051,336	1,051,336	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	1,053,486	
012414 BUILDING - REV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012414 432003 PHOTOCOPIES	1,273	1,138	1,223	1,223	-	-	1,138	1,138	4,679	4,679	4,679	4,679	4,679	4,679	4,679	4,679	4,679	
012414 432019 BUILDING INSPECTION	5,462	4,679	3,939	3,939	-	-	15,710	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	
012414 445005 MISC LICENSES/PERMITS	17,553	16,000	157,788	153,000	-	-	157,788	157,788	100	100	100	100	100	100	100	100	100	
012414 4455008 BUILDING PERMITS	109,109	157,788	100	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-	
012414 455009 SIGN PERMITS	2,200	3,300	1,100	1,100	-	-	3,300	3,300	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	
012414 455010 DEMO PERMITS	650	1,300	800	800	-	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	
012414 455011 RENTAL DENSITY PERMIT	500	1,250	650	650	-	-	-	-	-	-	-	-	-	-	-	-	-	
012414 494098 MISC REVENUE	3,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BUILDING - REV	140,347	185,555	176,816	185,555	185,555	185,555	185,555	185,555	185,555	185,555	185,555	185,555	185,555	185,555	185,555	185,555	185,555	
012424 GAS INSPECTION - REV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
012424 432020 GAS INSPECTION	25,230	24,820	20,000	20,000	-	-	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	
TOTAL GAS INSPECTION - REV	25,230	24,820	20,000	20,000	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	24,820	
012434 PLUMBING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Town of Harwich
Five Year Financial Plan

Local Receipts General Fund	7/20/2011		5/20/2011		5/2012		Five Year Plan		Five Year Plan		Five Year Plan		Five Year Plan	
	FY 2010 Actuals	FY 2011 Actual	Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2015	FY 2016	FY 2017	FY 2015	FY 2016	FY 2017
012434 432021 PLUMBING INSPECTION	35,210	37,565	28,500	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565
TOTAL PLUMBING	35,210	37,565	28,500	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565	37,565
012454 ELECTRICAL REVENUE														
012454 432023 ELECTRICAL INSPECTION	48,146	51,842	26,600		51,842		51,842		51,842		51,842		51,842	
TOTAL ELECTRICAL REVENUE	48,146	51,842	26,600		51,842		51,842		51,842		51,842		51,842	

014394 WASTE DISPOSAL REVENUE

014394 424701 DISPOSAL AREA STICKER	578,856	697,700	609,000	697,700	697,700	697,700	697,700	697,700	697,700	697,700	697,700	697,700	697,700
014394 424702 DISPOSAL REGULAR FEE:	397,590	420,726	349,154	420,726	420,726	420,726	420,726	420,726	420,726	420,726	420,726	420,726	420,726
014394 424703 DISPOSAL COMMERCIAL F	441,214	385,273	468,300	385,273	385,273	385,273	385,273	385,273	385,273	385,273	385,273	385,273	385,273
014394 427010 RECYCLE NEWSPAPER	41,663	51,436	30,000	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436	51,436
014394 427011 RECYCLE BOTTLES	10,870	12,201	5,000	12,201	12,201	12,201	12,201	12,201	12,201	12,201	12,201	12,201	12,201
014394 427012 RECYCLE OTHER ITEMS	2,885	3,478	3,546	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478	3,478
014394 427013 RECYCLE METAL	59,184	96,768	65,000	96,768	96,768	96,768	96,768	96,768	96,768	96,768	96,768	96,768	96,768
TOTAL WASTE DISPOSAL REVENUE	1,532,262	1,667,582	1,530,000	1,667,582									

014914 CEMETERY ADMIN REVENUES

011494 487000 Ground radar service	-	3,527	-	3,527	-	-	-	-	-	-	-	-	-
TOTAL ELECTRICAL REVENUE	-	3,527	-	3,527	-								

015104 BOARD OF HEALTH

015104 432003 PHOTOCOPIES	1,674	1,870	1,531	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870
015104 432026 TEST HOLES	16,050	13,900	9,899	13,900	13,900	13,900	13,900	13,900	13,900	13,900	13,900	13,900	13,900
015104 432037 FLU CLINIC FEES	2,373	725	1,000	725	725	725	725	725	725	725	725	725	725
015104 442001 HOTEL, MOTEL, INN	525	525	375	525	525	525	525	525	525	525	525	525	525
015104 442002 STABLE	1,050	1,120	840	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120
015104 442004 JUNK COLLECTOR/RUBBISH	400	500	500	500	500	500	500	500	500	500	500	500	500
015104 442007 MASSAGE LICENSE	-	1,100	-	-	-	-	-	-	-	-	-	-	-
015104 442013 OTHER FOOD SERVICE LI	15,400	16,425	11,025	16,425	16,425	16,425	16,425	16,425	16,425	16,425	16,425	16,425	16,425
015104 442014 TOBACCO LICENSE	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
015104 442015 FUNERAL DIRECTOR LICENSE	50	150	150	150	150	150	150	150	150	150	150	150	150
015104 445005 MISC LICENSES	8,000	7,225	7,825	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225	7,225
015104 445010 SEPTAGE CARRIER	900	3,850	3,530	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850	3,850
015104 445011 SEWERAGE PERMITS	28,100	24,905	26,144	24,905	24,905	24,905	24,905	24,905	24,905	24,905	24,905	24,905	24,905

Town of Harwich
Five Year Financial Plan

Local Receipts General Fund	7/20/2011		5/2/2011		5/2/2012		Five Year Plan		Five Year Plan		Five Year Plan	
	FY 2010 Actuals	FY 2011 Actual	Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017
015104 445012 WELL PERMITS	2,200	1,000	1,650	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
015104 445027 SWIMMING POOL	3,200	3,200	2,100	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
015104 445029 HEALTH INSPECTION FEES	28,500	24,900	18,900	24,900	24,900	24,900	24,900	24,900	24,900	24,900	24,900	24,900
015104 484099 MISC REVENUE	4,225	5,863	4,250	5,863	5,863	5,863	5,863	5,863	5,863	5,863	5,863	5,863
TOTAL BOARD OF HEALTH	113,747	107,258	91,919	107,258	107,258	107,258	107,258	107,258	107,258	107,258	107,258	107,258

015334 CHANNEL 18 TELEVISION STATION

015334 432041 VIDEO TAPE COPIES	230	129	50	129	50	50	50	50	50	50	50	50
TOTAL CHANNEL 18 TELEVISION STATIC	230	129	50	129	50							

015404 COMMUNITY CENTER REVENUE

015404 432044 PROGRAM FEES	846	1,893	1,665	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893	1,893
015404 432049 PASSPORT FEES	3,200	4,505	2,500	4,505	4,505	4,505	4,505	4,505	4,505	4,505	4,505	4,505
015404 496004 BUILDING USE	9,965	15,955	9,110	15,955	15,955	15,955	15,955	15,955	15,955	15,955	15,955	15,955
015404 484098 COM CENTER WEIGHT RC	27,800	34,366	34,639	34,366	34,366	34,366	34,366	34,366	34,366	34,366	34,366	34,366
TOTAL COMMUNITY CENTER REVENUE	41,811	56,719	47,914	56,719								

015414 COUNCIL ON AGING

015414 432044 PROGRAM FEES	8,415	8,295	8,280	8,295	8,295	8,295	8,295	8,295	8,295	8,295	8,295	8,295
TOTAL COUNCIL ON AGING	8,415	8,295	8,280	8,295								
016104 447003 FINES	9,589	8,750	10,000	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750	8,750
016104 484099 MISC REVENUE	891	816	816	816	816	816	816	816	816	816	816	816
TOTAL LIBRARY REVENUE	10,480	9,566	10,000	9,566								

016304 RECREATION & YOUTH REVENUE

016304 432030 SUMMER PROGRAM FEES	23,763	14,615	23,000	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615
016304 432044 PROGRAM FEES	2,425	3,440	2,275	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440	3,440
016304 445013 BEACH STICKERS	203,390	241,673	233,500	241,673	241,673	241,673	241,673	241,673	241,673	241,673	241,673	241,673
016304 445014 BEACH PARKING	37,560	37,225	40,000	37,225	37,225	37,225	37,225	37,225	37,225	37,225	37,225	37,225
TOTAL RECREATION & YOUTH REVENUE	267,137	296,953	298,775	296,953								

016334 HARBORMASTER REVENUE

016334 432022 TELEPHONE COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-
016334 432042 MOORING AGENT FEES	800	400	800	400	400	400	400	400	400	400	400	400
016334 435003 WHARFAGE	816,504	799,651	746,750	799,651	799,651	799,651	799,651	799,651	799,651	799,651	799,651	799,651
016334 436001 HARBOR FUEL CONCESSIONS	5,754	6,798	7,200	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798

Town of Harwich
Five Year Financial Plan

	Local Receipts General Fund	7/20/2011		5/2/2012		Five Year Plan		Five Year Plan		Five Year Plan		Five Year Plan		
		FY 2010 Actuals	FY 2011 Actual	Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	
016334 435002 ALLEN HARBOR PARKING	14,374	15,093	13,689	15,093	15,093	15,093	15,093	15,093	15,093	15,093	15,093	15,093	15,093	
016334 445001 SHELLFISH PERMITS	8,691	6,758	7,000	-	6,758	6,758	6,758	6,758	6,758	-	6,758	6,758	6,758	
TOTAL HARBORMASTER REVENUE	846,454	828,700	775,439	828,700										
HISTORIC COMM HEARINGS	250	0	0	0	0	0	250							
016984 GOLF OPERATIONS REVENUE	250	0	0	0	0	0	250							
016984 427002 SNACK BAR CONCESSION	16,500	8,700	10,000	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	
016984 432031 GREENS FEES	690,259	691,540	700,000	691,540	691,540	691,540	691,540	691,540	691,540	691,540	691,540	691,540	691,540	
016984 432032 DRIVING RANGE	56,237	51,832	56,237	51,832	51,832	51,832	51,832	51,832	51,832	51,832	51,832	51,832	51,832	
016984 432033 PULL CARTS	9,920	7,722	10,000	7,722	7,722	7,722	7,722	7,722	7,722	7,722	7,722	7,722	7,722	
016954 420304 RESIDENTS FEES	555,330	586,680	575,000	586,680	586,680	586,680	586,680	586,680	586,680	586,680	586,680	586,680	586,680	
016954 422035 CAR RENTAL	183,669	186,179	190,000	186,179	186,179	186,179	186,179	186,179	186,179	186,179	186,179	186,179	186,179	
016954 422046 NON RESIDENT GOLF MER	101,200	88,765	100,000	88,765	88,765	88,765	88,765	88,765	88,765	88,765	88,765	88,765	88,765	
016954 432047 GOLF RANGE	2,700	4,480	3,000	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	4,480	
016954 440000 Rate Increase	-	-	123,458	-	-	-	-	-	-	-	-	-	-	
TOTAL GOLF OPERATIONS REVENUE	1,615,815	1,625,98	1,767,695	1,625,98										
Sub Total Local Receipts	6,918,662	7,248,693	6,934,897	7,036,099	7,055,756	7,060,723	7,065,809	7,071,016						
011464-484099 MOTOR VEH. /E	1,488,991	\$ 1,549,038	\$ 1,479,000	\$ 1,549,038										
011414 639001 MOTEL & HOTEL	405,249	446,821	400,000	446,821										
RECAP/Budget ADJ	\$ 8,812,902	\$ 9,244,552	\$ 8,813,897	\$ 9,031,959	\$ 9,051,616	\$ 9,056,583	\$ 9,061,669	\$ 9,066,876						
Waste disposal fee increase														
Meals tax .75%														
Total Local Receipts	8,812,902	9,465,237	9,089,897	9,308,814	9,328,471	9,333,438	9,338,524	9,343,731						
			3.1%	-1.7%	0.2%	0.1%	0.1%	0.1%						

Town of Harwich
Five Year Financial Plan
FY 2013-2017
Operating Expense

Line:	Description	9/6/2011		Budget Files		Five Year Financial Plan		Five Year Financial Plan	
		Five Year Plan		Five Year Plan		Five Year Plan		Five Year Plan	
		Final FY 11 Actual	FY 12 Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
1	Moderator S&W	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
2	Selectmen's S&W	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
3	Selectmen's Expense	5,899	6,500	6,630	6,763	6,898	7,036	7,177	7,177
	Sub-Total	13,399	14,000	14,130	14,263	14,398	14,536	14,677	
4	Finance Committee S&W ..	2,496	3,300	3,350	3,350	3,350	3,350	3,350	3,350
5	Finance Committee Expense ..	412	450	459	468	478	487	497	497
	Sub-Total	2,908	3,750	3,809	3,818	3,827	3,837	3,846	
6	Finance Committee Reserve ..	14,826	210,000	150,000	150,000	150,000	150,000	150,000	150,000
	Sub-Total	14,826	210,000	150,000	150,000	150,000	150,000	150,000	150,000
7	Accountant's S&W	211,291	214,702	221,143	227,777	234,611	241,649	248,898	
8	Accountant's Expense	997	850	867	884	902	920	938	
9	Audit.....	36,000	36,000	37,500	37,500	37,500	37,500	37,500	37,500
	Sub-Total	248,288	251,552	259,510	266,162	273,013	280,069	287,337	
10	Assessors' S&W	223,518	233,473	240,477	247,692	255,122	262,776	270,659	
11	Assessors' Expense	19,025	19,151	61,534	62,765	64,020	65,300	66,606	
	Sub-Total	242,543	252,624	302,011	310,456	319,142	328,076	337,266	
12	Postage	43,621	55,000	56,100	57,222	58,366	59,534	60,724	
	Sub-Total	43,621	55,000	56,100	57,222	58,366	59,534	60,724	
13	Treasurer/Tax Collector S&V	232,064	231,231	238,168	245,313	252,672	260,253	268,060	
14	Treasurer/Tax Collector Exp	74,459	111,405	113,633	115,906	118,224	120,588	123,000	
15	Treasurer Bonding Expense	"	"	"	"	"	"	"	
	Sub-Total	306,522	342,636	351,801	361,219	370,896	380,841	391,060	
16	Medicare Town Share	333,279	332,335	189,864	195,560	201,427	207,470	213,694	
	Sub-Total	333,279	332,335	189,864	195,560	201,427	207,470	213,694	
17	Town Hall S&W	309,374	312,668	322,048	331,709	341,661	351,911	362,468	

Town of Harwich
Five Year Financial Plan
FY 2013-2017
Operating Expense

Line:	DESCRIPTION	Budget Files		Five Year Financial Plan			
		Final FY 11 Actual	8/5/2011 FY 12 Budget	Five Year Plan FY 2013	Five Year Plan FY 2014	Five Year Plan FY 2015	Five Year Plan FY 2016
18	Town Hall Expense	72,955	71,044	72,465	73,914	75,392	76,900
19	Town Hall Capital Outlay	1,692	5,000	5,100	3,100	3,100	3,100
	Sub-Total	384,021	388,712	399,613	408,724	420,153	431,911
20	Legal Services	151,959	180,000	183,600	147,272	190,217	154,022
21	Claims & Suits	-	400	-	-	-	157,102
22	Land Transactions	-	-	-	-	-	-
	Sub-Total	151,959	180,400	183,600	147,272	190,217	154,022
23-a	Information Tech S & W	172,120	191,557	197,304	203,223	209,320	215,599
23-b	Information Tech Expenses	124,881	143,709	146,583	148,782	151,014	153,279
	Sub-Total	297,001	335,266	343,887	352,005	360,333	368,878
24	Constable Salaries	375	680	680	680	680	680
25	Clerk's S&W	176,303	172,739	177,921	183,259	188,757	194,419
26	Clerk's Expense	30,579	25,598	26,110	26,502	26,899	27,303
	Sub-Total	206,883	198,337	204,031	209,760	215,656	221,722
27	Conservation Commission S	50,796	52,266	53,834	55,449	57,112	58,826
28	Conservation Commission E	4,663	4,663	4,756	4,828	4,900	4,974
	Sub-Total	55,459	56,929	58,590	60,277	62,012	63,799
29	Town Planner S&W	113,319	117,914	121,451	125,095	128,848	132,713
30	Town Planner Expense ...	2,187	2,227	2,272	2,306	2,340	2,375
	Sub-Total	115,506	120,141	123,723	127,401	131,188	135,089
31	Planning Board S&W	1,903	2,000	2,000	2,000	2,000	2,000
32	Planning Board Expense ..	193	510	520	528	536	544
	Sub-Total	2,096	2,510	2,520	2,528	2,536	2,544
33	Board of Appeals S&W	5,264	5,100	5,253	5,100	5,100	5,100
34a	Board of Appeals Expense ..	134	360	367	373	378	384
	Sub-Total	5,398	5,460	5,620	5,473	5,478	5,484
34b	Agricultural Committee	-	1,000	1,000	1,000	1,000	1,000

Town of Harwich
Five Year Financial Plan
FY 2013-2017
Operating Expense

Line:	DESCRIPTION	Budget Files		Five Year Financial Plan				Five Year Financial Plan	
		Final		Five Year Plan		Five Year Plan		Five Year Plan	
		FY 11 Actual	FY 12 Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
35	Repairs to Public Buildings .	-	6,073 9,920	20,000	20,000	20,000	20,000	20,000	20,000
36	Town Reports .	12,875	-	10,118	10,321	10,527	10,738	10,952	10,952
37	Miscellaneous Printing .	-	-	-	-	-	-	-	-
38	Telephone .	3,500	3,500	3,570	3,641	3,714	3,789	3,864	3,864
39	CVEC Electric Charge .	37,388	41,000	41,820	42,656	43,510	44,380	45,267	45,267
40	Out of State Travel .	-	-	150,000	300,000	300,000	300,000	300,000	300,000
41	Sub-Total	53,763	60,493	225,508	376,619	377,751	378,906	380,084	380,084
42	Police Dept S&W .	2,642,720	2,712,082	2,793,444	2,877,248	2,963,565	3,052,472	3,144,046	3,144,046
43	Police Dept Expense .	270,000	288,208	293,972	299,852	305,849	311,966	318,205	318,205
44	Police Dept Capital Outlay .	88,350	-	90,000	91,800	93,636	95,509	97,419	97,419
	Sub-Total	3,001,070	3,000,290	3,177,417	3,268,899	3,363,050	3,459,947	3,559,670	3,559,670
45a	Cranberry Fest- Public Safety	-	-	-	-	-	-	-	-
45b	Fire Dept S&W .	2,701,618	2,757,339	2,840,059	2,925,261	3,013,019	3,103,409	3,196,512	3,196,512
46	Fire Dept Expense .	176,985	190,180	193,984	197,863	201,821	205,857	209,974	209,974
47	Fire Capital Outlay .	-	31,245	-	-	-	-	-	-
48	Emergency Medical Service.	100,000	100,000	103,000	104,545	106,113	107,705	109,320	109,320
49	Emergency Medical Service.	69,520	80,827	82,444	84,092	85,774	87,490	89,240	89,240
	Sub-Total	3,048,123	3,159,591	3,219,486	3,311,762	3,406,727	3,504,461	3,605,046	3,605,046
49a	Emer. Telecom. S&W	564,695	574,308	591,537	609,283	627,562	646,389	665,780	665,780
49b	Emer. Telecom.Expenses	100,455	119,534	121,925	124,363	126,850	129,387	131,975	131,975
	Sub-Total	665,150	693,842	713,462	733,647	754,412	775,776	797,756	797,756
50	Building Inspection S&W .	226,659	231,930	238,888	246,055	253,436	261,039	268,870	268,870
51	Building Inspection Expense .	7,926	8,341	8,508	8,678	8,852	9,029	9,209	9,209
52	Building Capital Outlay .	-	-	-	-	-	-	-	-
	Sub-Total	234,585	240,271	247,396	254,733	262,288	270,068	278,080	278,080
53	Emergency Management Ex	11,059	14,365	11,225	11,393	11,564	11,738	11,914	11,914
54	Animal Control S&W .	50,085	52,342	53,912	55,530	57,196	58,911	60,679	60,679
55	Animal Control Expense .	6,919	13,734	14,009	14,289	14,575	14,866	15,163	15,163
56	Inspector of Animals S&W .	-	-	-	-	-	-	-	-

Town of Harwich
Five Year Financial Plan
FY 2013-2017
Operating Expense

Line:	<u>Five Year Plan Description</u>	Budget Files		Five Year Financial Plan				Five Year Plan	
		8/1/2011		8/5/2011		Five Year Plan FY 2013		Five Year Plan FY 2014	
		Final FY 11	Budget Actual	FY 12 Budget	FY 12 Budget	FY 2015	FY 2016	FY 2017	FY 2017
57	Natural Resources Expense	<u>57,004</u>	<u>66,076</u>	<u>67,924</u>	<u>111,102</u>	<u>113,325</u>	<u>115,591</u>	<u>117,903</u>	<u>120,261</u>
58	Pleasant Bay Alliance Exper	<u>106,285</u>	<u>108,924</u>	<u>111,102</u>	<u>113,325</u>	<u>115,591</u>	<u>117,903</u>	<u>120,261</u>	<u>75,342</u>
59	Cape Cod Tech High School	<u>16,855</u>	<u>16,855</u>	<u>17,192</u>	<u>17,536</u>	<u>17,887</u>	<u>18,244</u>	<u>18,609</u>	
60	Harwich Public Schools	<u>15,506,492</u>	<u>14,934,096</u>	<u>19,092,746</u>	<u>19,570,065</u>	<u>17,775,717</u>	<u>18,220,110</u>	<u>18,675,612</u>	
61	Town Engineer's Dept S&W	<u>16,432,508</u>	<u>15,954,780</u>	<u>20,133,844</u>	<u>20,631,984</u>	<u>18,858,875</u>	<u>19,324,931</u>	<u>19,802,530</u>	
62	Town Engineer's Dept Exper	<u>150,000</u>	<u>152,107</u>	<u>156,670</u>	<u>161,370</u>	<u>166,211</u>	<u>171,198</u>	<u>176,334</u>	
63	Highways and Maintenance	<u>3,092</u>	<u>4,058</u>	<u>3,154</u>	<u>3,217</u>	<u>3,281</u>	<u>3,347</u>	<u>3,414</u>	
64	Highways and Maintenance	<u>153,092</u>	<u>156,165</u>	<u>159,824</u>	<u>164,587</u>	<u>169,492</u>	<u>174,544</u>	<u>179,747</u>	
65	Hot Mix, Oil, & Improve Town								
66	Hwy Snow Removal Wages	<u>65,072</u>	<u>40,000</u>	<u>40,600</u>	<u>45,900</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	
67	Hwy Snow Removal Materi	<u>97,821</u>	<u>50,000</u>	<u>51,000</u>	<u>51,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
68	Hwy Snow Removal Equipm	<u>40,328</u>	<u>45,000</u>	<u>45,900</u>	<u>45,900</u>	<u>45,900</u>	<u>45,900</u>	<u>45,900</u>	
69	Sub-Total	<u>3,595,615</u>	<u>3,645,920</u>	<u>3,738,793</u>	<u>3,794,077</u>	<u>3,889,340</u>	<u>3,987,150</u>	<u>4,087,577</u>	
70	Street Lights	<u>80,502</u>	<u>74,230</u>	<u>75,715</u>	<u>80,257</u>	<u>85,073</u>	<u>90,177</u>	<u>95,588</u>	
71	Cemetery S&W	<u>42,341</u>	<u>43,615</u>	<u>44,923</u>	<u>46,271</u>	<u>47,659</u>	<u>49,089</u>	<u>50,562</u>	
72	Cemetery Expense	<u>2,831</u>	<u>2,425</u>	<u>2,474</u>	<u>2,523</u>	<u>2,573</u>	<u>2,625</u>	<u>2,677</u>	
73	Sub-Total	<u>45,171</u>	<u>46,040</u>	<u>47,397</u>	<u>48,794</u>	<u>50,233</u>	<u>51,714</u>	<u>53,239</u>	
74	Water Enterprise Fund								
75	Board of Health S&W	<u>241,162</u>	<u>250,253</u>	<u>257,761</u>	<u>265,493</u>	<u>273,458</u>	<u>281,662</u>	<u>290,112</u>	
76	Board of Health Expense	<u>9,878</u>	<u>15,915</u>	<u>16,233</u>	<u>16,558</u>	<u>16,889</u>	<u>17,227</u>	<u>17,571</u>	
77	Flax Pond Monitoring	<u>251,040</u>	<u>266,168</u>	<u>273,994</u>	<u>282,051</u>	<u>290,347</u>	<u>298,889</u>	<u>307,683</u>	
78	Channel 18 S&W								

Town of Harwich
Five Year Financial Plan
FY 2013-2017
Operating Expense

Line #	DESCRIPTION	8/1/2011		Budget Files		Five Year Financial Plan		Five Year Financial Plan	
		Five Year Plan		Five Year Plan		Five Year Plan		Five Year Plan	
		Final FY 11	Actual	Budget	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
77	Channel 18 Expense	-	-	-	-	-	-	-	-
78	Channel 18 Capital Outlay	-	-	-	-	-	-	-	-
	Sub-Total								
79	Community Center Commis	114,289	116,966	120,475	124,089	127,812	131,646	135,596	135,596
80	Community Center Commis	138,550	126,264	128,789	131,365	133,992	136,672	139,406	139,406
	Sub-Total	252,839	243,230	249,264	255,454	261,804	268,318	275,001	275,001
81	Council on Aging S&W ...	225,268	228,913	235,780	242,854	250,139	257,644	265,373	265,373
82	Council on Aging Expense .	47,060	51,527	52,558	53,609	54,681	55,774	56,890	56,890
	Sub-Total	272,328	280,440	288,338	296,462	304,820	313,418	322,263	322,263
83	Youth Counselor S&W ...	65,953	66,604	68,602	70,660	72,780	74,963	77,212	77,212
84	Youth Counselor Expense .	3,693	3,800	3,876	3,954	4,033	4,113	4,196	4,196
	Sub-Total	69,646	70,404	72,478	74,614	76,813	79,077	81,408	81,408
85	Veterans' Services Expense	29,924	30,100	31,003	31,468	31,940	32,419	32,905	32,905
86	Veterans' Benefits	15,555	15,000	15,000	15,000	15,000	15,000	15,000	15,000
	Sub-Total	45,479	45,100	46,003	46,468	46,940	47,419	47,905	47,905
87a	Disability Rights Committee	-	-	300	306	540	540	540	540
	Sub-Total			300	306	540	540	540	540
87b	Jim Noonan Human Service	76,500	76,500	76,500	76,500	76,500	76,500	76,500	76,500
88	Brooks Library S&W	438,608	411,656	417,831	430,366	443,277	456,575	470,272	470,272
89	Brooks Library Expense ...	234,044	232,969	237,628	242,381	247,229	252,173	257,217	257,217
	Sub-Total	672,652	644,625	655,459	672,747	690,505	708,748	727,489	727,489
90	Recreation & Youth Season:	162,646	155,000	157,325	162,045	166,906	171,913	177,071	177,071
91	Recreation and Youth S&W.	167,064	172,750	177,933	180,601	183,311	186,060	188,851	188,851
92	Recreation and Youth Exper	49,412	50,530	51,541	52,571	53,623	54,695	55,789	55,789
93	Aid to Various Programs ...	-	-	-	-	-	-	-	-
	Sub-Total	379,122	378,280	386,798	395,218	403,839	412,669	421,711	421,711
94	Harbormaster/Natural Reso	187,634	198,899	204,866	211,012	217,342	223,863	230,578	230,578
95	Harbormaster Expense ...	87,550	88,810	90,586	94,844	99,301	103,969	108,855	108,855
96	Harbormaster Capital Outlay	1,196	4,500	-	-	-	-	-	-

Town of Harwich
Five Year Financial Plan
FY 2013-2017
Operating Expense

Line:	Description	8/1/2011		Budget Files	Five Year Financial Plan						
		Final			Five Year Plan		Five Year Plan		Five Year Plan		
		FY 11	FY 12		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017		
96	Sub-Total	276,381	292,209		295,452	305,856	316,644	327,831	339,434		
97	Brooks Museum Commission	12,960	12,064		12,305	11,763	11,763	11,763	11,763		
98	Historical Commission S&W	559	1,000		-	-	-	-	-		
99	Historical Commission Expe	242	1,000		1,000	1,000	1,000	1,000	1,000		
	Sub-Total	802	2,000		2,000	2,000	2,000	2,000	2,000		
100	Memorial & Veterans' Day	536	2,900		2,000	2,000	2,000	2,000	2,000		
101	Golf Operations & Maintenai	672,092	702,199		723,265	744,963	767,312	790,331	814,041		
102	Golf Operations & Maintenai	577,299	556,219		567,343	570,124	581,527	584,378	651,843		
	Golf Capital	24,000	24,000		-	-	-	-	-		
	Sub-Total	1,273,391	1,282,418		1,290,608	1,315,087	1,348,839	1,374,709	1,465,884		
103	Total Departmental Budget	16,743,056	17,298,997		17,923,869	18,459,765	18,986,730	19,439,608	20,010,388		
104	Total Debt SERVICE (PRIN)	4,735,823	4,580,240		4,049,668	3,500,063	3,064,415	2,971,429	2,866,414		
105	Barnstable County Retiren	2,499,198	2,495,764		2,358,623	2,500,141	2,650,149	2,835,660	3,034,156		
106	Special Retirement Pension	3,552	3,552		3,552	3,552	3,552	3,552	3,552		
107	Unemployment Compensatic	75,093	50,000		25,000	25,000	25,000	25,000	25,000		
108	Group Health Insurance	6,144,644	6,710,638		3,795,000	4,098,600	4,426,488	4,780,607	5,163,056		
108b	Health Ins Mitigation Accoun	-	-		200,000	380,044	399,046	418,999	439,948		
109	Insurance, General	486,547	483,077		15,000	15,000	15,000	15,000	15,000		
110	Insurance Deductibles/Exclu	6,913	15,000		-	-	-	-	-		
	Sub-Total	9,215,948	9,758,031		6,777,219	7,041,339	7,539,188	8,099,767	8,702,709		
111	Total Town Budget w/o HP	30,694,822	31,637,268		28,750,757	29,001,167	29,590,332	30,510,804	31,579,511		
112	Total Operating Budget FY 09	\$ 46,595,318	\$ 47,924,383		\$ 49,074,465	\$ 49,828,711	\$ 48,650,634	\$ 50,043,205	\$ 51,595,735		
	Including Schools & Wat										

Town of Harwich
Five Year Financial Plan
FY 2013-2017

Raise and Appropriate

9/15/2011

Five Year Financial Plan

	EST FY 2010	Actual	FY 10 Budget	FY 11 EST FY 2011	FY 12 RECAP	Five Year Financial Plan					
						Five Year		Five Year		Five Year	
						Plan	FY 2013	Plan	FY 2014	Plan	FY 2015
BASE LEVY LIMIT	\$ 30,087,115	\$ 31,335,928	\$ 32,319,326	\$ 33,327,309	\$ 34,335,492	\$ 35,368,880	\$ 36,428,102	\$ 37,513,804	\$ 37,513,804	\$ 37,513,804	
PLUS 2.5% LEVY	752,178	783,398	807,983	833,183	858,387	884,222	910,703	937,845	937,845	937,845	
PLUS GROWTH	282,629	200,000	200,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	
GENERAL OVERRIDE	214,006										
SUBTOTAL	31,335,928		32,319,326	33,327,309	34,335,492	35,368,880	36,428,102	37,513,804	38,626,649	38,626,649	
CAPITAL EXCLUSION	350,000	394,000	625,000								
EXCLUDED DEBT/DE-1	\$2,916,256	\$2,823,533	\$2,710,772	\$2,267,264	\$1,745,469	\$1,333,575	\$1,265,400	\$1,186,734	\$1,186,734	\$1,186,734	
NEW EXCLUDED DEBT1											
CAPE COD COMM.	175,843	180,239	185,251	189,882	194,629	199,495	204,482	209,595	209,595	209,595	
LEVY LIMIT	\$ 34,778,027	\$ 35,717,098	\$ 36,848,332	\$ 36,792,638	\$ 37,308,978	\$ 37,961,172	\$ 38,983,686	\$ 40,022,977	\$ 40,022,977	\$ 40,022,977	
EST LOCAL RECEIPTS	8,522,940	8,522,940	9,059,897	8,522,940	8,522,940	8,522,940	8,522,940	8,522,940	8,522,940	8,522,940	
STATE AID	3,272,276	3,095,081	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	3,288,565	
SBA	1,170,647	993,195	993,195	993,195	993,195	993,195	993,195	993,195	993,195	993,195	
RECAP CHARGES	(660,086)	(754,088)	(876,668)	(12,478)	(12,478)	(12,478)	(12,478)	(12,478)	(12,478)	(12,478)	
STATE CHARGES	(2,083,726)	(2,083,726)	(2,328,928)	(594,151)	(609,005)	(624,230)	(624,230)	(624,230)	(624,230)	(624,230)	
OVERLAY	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	
AISE & APPROPRIATE	\$ 44,600,078	\$ 45,090,500	\$ 46,614,373	\$ 48,590,709	\$ 49,092,195	\$ 47,021,662	\$ 48,028,570	\$ 49,051,865	\$ 49,051,865	\$ 49,051,865	
With out Schools											

Sort Lines	Debt Service by Departments <u>REVISED 8/5/2011</u>	FY 2011 Actual	FY 2012 Budget	Five Year Plan			
				FY 2013 Plan	FY 2014 Plan	FY 2015 Plan	FY 2016 Plan
10	Land Acquisition (1997)-Principal	50,000	50,000	50,000	45,000	50,000	50,000
10	Land Acquisition (1997)-Interest	21,640	19,624	17,608	15,850	14,425	12,750
11	Land Acquisition (2000)-Principal	180,000	180,000	185,000	170,000	160,000	155,000
11	Land Acquisition (2000)-Interest	59,095	52,300	37,850	38,625	33,150	26,850
12	Land Acquisition Slowatycki (2001)-Principal	20,000	20,000	20,000	20,000	20,000	20,000
12	Land Acquisition Slowatycki (2001)-Interest	9,545	8,747	7,949	7,250	6,650	5,950
13	Land Acquisition Krumm (2002)-Principal	40,000	40,000	40,000	40,000	40,000	40,000
13	Land Acquisition Krumm (2002)-Interest	19,180	17,580	15,930	14,230	12,540	10,850
14	Land Acquisition Copelas (2002)-Principal	60,000	60,000	60,000	60,000	60,000	55,000
14	Land Acquisition Copelas (2002)-Interest	26,348	24,458	22,538	20,528	18,458	16,404
15	Land Acquisition Shea (2002)-Principal	175,000	175,000	175,000	175,000	175,000	175,000
15	Land Acquisition Shea (2002)-Interest	89,075	83,563	77,963	72,100	66,063	59,870
16	Land Acquisition Keeler/Rose (2004)-Principal	100,000	90,000	90,000	90,000	90,000	90,000
16	Land Acquisition Keeler/Rose (2004)-Interest	34,350	30,850	27,700	24,550	21,175	17,800
0	Total Land	884,233	852,122	827,538	798,133	768,061	746,774
20	Police Computers (2003)- Principal	10,000	5,000	5,000	-	-	-
20	Police Computers (2003)- Interest	480	243	83	-	-	-
21	Fire Station (1994) Principal	-	-	-	-	-	-
21	Fire Station (1994) Interest	-	-	-	-	-	-
22	Police Station Repairs/Plans (2003)- Principal	5,000	5,000	5,000	5,000	5,000	5,000
22	Police Station Repairs/Plans (2003)- Interest	2,328	2,170	2,010	1,843	1,670	1,492
23	Police Sta plans 2008 principal	100,000	100,000	100,000	-	-	1,307
23	Police Sta plans interest	9,350	5,850	3,100	-	-	-
24	Public Safety Bldg.	450,000	450,000	450,000	450,000	450,000	450,000
24	Public Safety Bldg. Interest	266,463	257,463	243,963	234,963	225,963	215,838
	Total Public Safety	843,620	825,726	809,156	691,806	682,633	672,330
30	Track / Soccer Field (2000) - Principal	10,000	10,000	5,000	5,000	5,000	5,000
30	Track / Soccer Field (2000) - Interest	1,134	750	550	425	275	-
30	Middle School Roof Principal	25,000	25,000	25,000	25,000	25,000	25,000
30	Middle School Roof Interest	10,500	9,500	8,500	7,500	6,500	5,500
30	High School Roof Principal	30,000	30,000	30,000	30,000	30,000	30,000
30	High School Roof Interest	13,000	11,800	10,600	9,400	8,200	7,000
31	Elementary School Addition (2001) - Prin	995,000	980,000	990,000	980,000	975,000	970,000
31	Elementary School Addition (2001) - Int	235,865	211,304	176,693	122,050	92,500	58,300

Sort Lines	Debt Service by Departments REVISED 8/5/2011	FY 2011 <u>Actual</u>	FY 2012 <u>Budget</u>	Five Year Plan			
				FY 2013 Plan	FY 2014 Plan	FY 2015 Plan	FY 2016 Plan
	Total Education	<u>1,320,499</u>	<u>1,278,354</u>	<u>1,236,343</u>	<u>1,189,375</u>	<u>1,147,475</u>	<u>1,105,900</u>
41	Landfill Capping (1999) ~ Principal	80,000	90,000	75,000	75,000	75,000	70,000
41	Landfill Capping (1999) - Interest	28,812	15,800	23,850	21,975	19,725	17,200
42	Road Maintenance Principal (2006)	200,000	200,000	-	-	-	-
42	Road Maintenance Interest (2006)	18,700	4,000	-	-	-	-
43	Road Maintenance (2004)	-	-	-	-	-	-
43	Road Maintenance Interest (2004)	-	-	-	-	-	-
44	Road Maint Principal (2007)	200,000	200,000	200,000	200,000	200,000	200,000
44	Road Maint Interest (2007)	12,000	11,700	6,200	-	-	-
	Total Highway	<u>539,512</u>	<u>521,500</u>	<u>305,050</u>	<u>96,975</u>	<u>94,725</u>	<u>87,200</u>
45	Private Road Betterments Principal (2012)	-	-	-	-	-	-
45	Private Road Betterments Interest (2012)	14,490	10,000	10,000	10,000	10,000	10,000
43	Old Post Road Betterments-Principal	-	2,226	2,050	1,850	1,650	1,450
43	Old Post Road Betterments-Interest	-	-	-	-	-	1,225
	Total Road Betterments	<u>14,490</u>	<u>12,226</u>	<u>12,050</u>	<u>11,850</u>	<u>11,650</u>	<u>11,450</u>
45	Waste Water Mgmt Principal	100,000	100,000	100,000	-	-	-
45	Waste Water Mgmt Interest	9,350	5,850	3,100	-	-	-
	Total Waste Water	<u>109,350</u>	<u>105,850</u>	<u>103,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
51	Septic Loan Program #1	17,013	10,853	10,829	10,829	10,829	10,829
52	Septic Loan Program #2	-	6,398	6,398	6,436	6,529	6,529
	Total Septic Loans	<u>17,013</u>	<u>17,251</u>	<u>17,227</u>	<u>17,265</u>	<u>17,358</u>	<u>17,358</u>
54	Community Center (1998) - Principal	350,000	345,000	340,000	330,000	-	-
54	Community Center (1998) - Interest	30,550	21,875	13,300	4,950	-	-
	Total Community Center	<u>380,550</u>	<u>366,875</u>	<u>353,300</u>	<u>334,950</u>	<u>-</u>	<u>-</u>
60	Library Const. (1996) - Principal	210,000	200,000	-	-	-	-
60	Library Const. (1996) - Interest	8,100	3,000	-	-	-	-
	Total Library	<u>218,100</u>	<u>203,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
67	Brooks Academy Renovations Principal	15,000	15,000	15,000	15,000	10,000	10,000
67	Brooks Academy Renovations Interest	5,300	4,700	4,100	3,500	3,000	2,600
	Total Brooks	<u>20,300</u>	<u>19,700</u>	<u>19,100</u>	<u>18,500</u>	<u>13,000</u>	<u>12,600</u>
69	Golf Clubhouse (2000)-Principal	65,000	65,000	65,000	65,000	65,000	65,000
69	Golf Clubhouse (2000)-Interest	30,168	27,568	24,887	22,124	19,378	16,632
							13,625

Sort Lines	Debt Service by Departments REVISED 8/5/2011	<u>FY 2011 Actual</u>	<u>FY 2012 Budget</u>	Five Year Plan			
				<u>FY 2013 Plan</u>	<u>FY 2014 Plan</u>	<u>FY 2015 Plan</u>	<u>FY 2016 Plan</u>
69	Golf Course Irrigation System - Principal	115,000	115,000	115,000	115,000	115,000	115,000
69	Golf Course Irrigation System - Interest	45,650	41,510	37,198	32,885	27,135	21,385
69	Golf Course Bunkers Principal	80,000	80,000	80,000	80,000	80,000	80,000
69	Golf Course Bunkers Interest	35,800	32,600	29,400	26,200	23,000	19,800
	Total Golf	<u>371,618</u>	<u>361,678</u>	<u>351,485</u>	<u>341,209</u>	<u>329,513</u>	<u>317,817</u>
1320	Well Source Exploration (2002)-Principal	15,000	15,000	15,000	-	-	-
1320	Well Source Exploration (2002)-Interest	1,538	938	319	-	-	-
	Total Water Dept on Tax Bills	<u>16,538</u>	<u>15,938</u>	<u>15,319</u>	-	-	-
	<u>Total Debt SERVICE (PRIN & INT)G</u>	<u>\$ 4735,822</u>	<u>\$ 4,580,240</u>	<u>\$ 4,049,668</u>	<u>\$ 3,500,063</u>	<u>\$ 3,064,415</u>	<u>\$ 2,971,429</u>
	Increase/(decrease)	<u>\$ (155,582)</u>	<u>\$ (530,572)</u>	<u>\$ (549,605)</u>	<u>\$ (435,648)</u>	<u>\$ (92,986)</u>	<u>\$ (105,015)</u>
	Water Debt Service Enterprise						
	TRANSMISSION MAIN Water P	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
	TRANSMISSION MAIN Water Int.	49,313	47,813	46,313	44,813	43,313	41,803
	Water 2004 P	100,000	100,000	100,000	100,000	95,000	95,000
	Water 2004 Int.	100,173	97,573	93,823	90,073	85,073	80,323
		75,000	75,000	75,000	75,000	75,000	75,000
		38,500	38,500	38,500	38,500	38,500	38,500
		110,000	110,000	110,000	110,000	110,000	110,000
		146,250	146,250	146,250	146,250	146,250	146,250
		<u>324,486</u>	<u>690,136</u>	<u>315,136</u>	<u>309,886</u>	<u>298,386</u>	<u>292,126</u>
	<u>Total Debt SERVICE (PRIN & INT)</u>	<u>\$ 5,060,308</u>	<u>\$ 5,270,376</u>	<u>\$ 4,364,804</u>	<u>\$ 3,809,949</u>	<u>\$ 3,362,801</u>	<u>\$ 3,263,555</u>
							<u><u>\$ 3,152,112</u></u>

Sort Lines	Debt Service by Departments REVISED 8/5/2011	FY 2011 <u>Actual</u>	FY 2012 <u>Budget</u>	Five Year Plan			FY 2017 <u>Plan</u>
				FY 2013 Plan	FY 2014 Plan	FY 2015 Plan	
Debt Funded by other available funds:							
CPC Debt (land bank)	812,593	782,497	759,930	732,283	708,636	683,961	657,901
Septic Loan Program #1	10,615	10,829	10,829	10,829	10,829	10,829	10,829
Septic Loan Program #2	6,398	6,398	6,398	6,436	6,529	6,529	6,529
Library Grant fund	75,000	59,101	-	-	-	-	-
MSBA reimbursement	993,195	993,195	993,195	993,195	993,195	993,195	993,193
Water debt paid by Water Fund	324,486	690,136	-	-	-	-	-
Road betterment ATM May 2011	-	-	-	-	-	-	-
Road betterment Old Post Road	14,490	12,250	12,050	11,850	11,650	11,450	11,225
TOTAL deductions from Levy	2,236,777	2,554,406	1,782,402	1,754,593	1,730,839	1,705,964	1,679,677
TOTAL DE-1 EXCLUDED DEBT (from Ta)	2,823,531	2,715,970	2,267,266	1,745,470	1,333,576	1,265,465	1,186,737
Increase/(decrease)	(107,561)	(448,704)	(521,796)	(411,894)	(68,111)	(78,728)	